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NINETEENTH ANNUAL REPORT OF THE COLLECTOR OF INTERNAL REVENUE

TO

THE HONORABLE, THE SECRETARY OF FINANCE OF THE GOVERNMENT OF THE PHILIPPINE ISLANDS

FOR THE

FISCAL YEAR 1922 ENDED DECEMBER 31, 1922

W. TRINIDAD
COLLECTOR OF INTERNAL REVENUE

MANILA
BUREAU OF PRINTING
1923

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NINETEENTH ANNUAL REPORT OF THE COLLECTOR OF INTERNAL REVENUE

DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
MANILA, P. I., *March 26, 1923*

To the Honorable
The SECRETARY OF FINANCE
Manila, P. I.

SIR: In accordance with the provisions of sections 574 and 1437 of the Administrative Code, I have the honor to submit the following report on the operations of the Bureau of Internal Revenue during the fiscal year ended December 31, 1922.

COLLECTIONS

The total collection during the year aggregated ₱39,197,017.94, which, compared with that of 1921 amounting to ₱41,833,382.11, shows a decrease of ₱2,636,364.17, or 6.3 per cent.

Two sources of revenue have shown considerable decreases—the percentage tax on merchant's sales and the income tax. The decrease in the consumption of articles subject to the percentage tax and the further decline in the prices of commodities account for the diminution in the collection of the tax on merchant's sale. On the other hand, the marked falling off in income tax collections is explained by the fact that the tax was assessed and collected on incomes realized in 1921, which was the year when the passing economic depression reached its peak.

However, considerable increases have been registered during the year in the collection of excise taxes on domestic goods and of United States internal revenue tax on manufactured tobacco products exported to that country. The increase in the former is mainly due to the unusual big quantity of distilled spirits, manufactured tobacco, cigarettes, and imitation wines removed for domestic consumption as compared with that of previous years. The increase in the United States internal revenue tax collections was made possible by the reawakening of the cigar market in the United States, the total number of cigars exported during the year under review being more than twice that shipped in 1921. The exact figures are given in the discussion of the tobacco development work of the Bureau.

SUMMARY OF COLLECTIONS

Item	1921			1922		
	Taxes	Fines and penalties	Total	Taxes	Fines and penalties	Total
Excise tax:						
Domestic—						
Distilled spirits	₱3,129,939.32	₱929.00	₱3,130,868.32	₱3,343,209.91	₱570.00	₱3,343,779.91
Fermented liquors	366,884.13	.....	366,884.13	333,540.00	.....	333,540.00
Manufactured tobacco	303,006.57	121.24	303,127.81	326,521.38	10.00	326,531.38
Cigars	265,255.14	997.40	266,252.54	257,653.84	290.00	257,943.84
Cigarettes	5,412,701.58	10.00	5,412,711.58	5,757,486.30	10.00	5,757,496.30
Matches	50,108.00	10.00	50,118.00	24,960.00	.....	24,960.00
Wines and imitations	157,959.95	.....	157,959.95	170,943.72	.....	170,943.72
Playing cards	.....	.....	.....	.....	.....	.....
Cinematographic films	607.05	185.00	792.05	57.15	270.00	327.15
Total	9,686,461.74	2,252.64	9,688,714.38	10,214,372.30	1,150.00	10,215,522.30
Coal and coke	15,070.77	270.32	15,341.09	23,282.97	.....	23,282.97
Imported—						
Distilled spirits	362,911.12	.....	362,911.12	272,206.41	.....	272,206.41
Fermented liquors	12,435.62	.....	12,435.62	15,806.64	.....	15,806.64
Manufactured tobacco	216,734.18	.....	216,734.18	174,799.52	.....	174,799.52
Cigars	5.70	.....	5.70	3.90	.....	3.90
Cigarettes	434,114.15	.....	434,114.15	280,162.29	.....	280,162.29
Matches	400,675.85	.....	400,675.85	413,009.04	.....	413,009.04
Wines and imitations	91,405.22	.....	91,405.22	111,186.81	.....	111,186.81
Skimmed milk	136.80	.....	136.80	170.28	.....	170.28
Playing cards	170,648.65	.....	170,648.65	152,526.93	.....	152,526.93
Cinematographic films	48,415.15	.....	48,415.15	40,550.98	.....	40,550.98
Total	1,737,482.44	.....	1,737,482.44	1,460,422.80	.....	1,460,422.80
Kerosene or petroleum	631,660.79	.....	631,660.79	709,712.11	.....	709,712.11
Naptha gasoline and all lighter products of distillation.	780,791.46	.....	780,791.46	815,901.44	.....	815,901.44
Lubricating oils	269,107.50	.....	269,107.50	161,122.77	.....	161,122.77
Total	1,681,559.75	.....	1,681,559.75	1,686,736.32	.....	1,686,736.32
S-6 Prohibited drugs	.24	.....	.24	15.23	.....	15.23
Coal and coke	149,508.43	.....	149,508.43	121,381.98	.....	121,381.98
Total excise taxes	13,270,083.37	2,522.96	13,272,606.33	13,506,211.60	1,150.00	13,507,361.60

License, business, and occupation taxes—						
Brewers	2,400.0	.....	2,400.00	1,900.00	.....	1,900.00
Distillers	20,250.00	1,772.00	22,022.00	19,625.00	358.75	19,983.75
Rectifiers	10,275.00	(240.00)	10,035.00	9,600.00	33.75	9,633.75
Retail liquor dealers	38,268.00	857.58	39,125.58	34,914.00	1,074.25	35,988.25
Retail vino dealers	190,506.75	5,090.10	195,596.85	168,457.57	5,208.96	173,666.53
Wholesale liquor dealers	132,875.00	1,867.50	134,742.50	109,775.86	2,553.75	112,329.61
Retail dealers in fermented liquors	52,117.00	797.68	52,914.68	40,190.00	712.47	40,902.47
Retail dealers in tuba, bassi, tapuy, etc	263,808.95	8,390.51	272,199.46	245,905.00	7,048.23	252,953.23
Wholesale dealers in fermented liquors	28,855.00	1,337.50	30,192.50	21,395.00	1,130.00	22,525.00
Dealers in manufactured tobacco	269,295.00	8,625.41	277,920.41	265,836.87	10,123.96	275,960.83
Manufacturers of chewing and smoking tobacco	975.00	386.25	1,361.25	987.76	248.30	1,236.06
Manufacturers of cigars and cigarettes	1,621.00	1,270.00	2,891.00	1,945.00	400.00	2,345.00
Wholesale peddlers of tobacco products	4,560.00	85.00	4,645.00	4,498.00	620.00	5,118.00
Wholesale peddlers of alcoholic products	10,540.00	55.00	10,595.00	7,929.00	247.50	8,176.50
Retail peddlers of tobacco products	4,412.00	163.00	4,575.00	4,539.00	349.00	4,888.00
Retail peddlers of alcoholic products	4,347.00	95.00	4,442.00	1,322.00	20.00	1,342.00
Retail leaf tobacco dealers	127,830.58	2,099.84	129,930.42	122,786.00	1,838.75	124,624.75
Repackers of distilled spirits and wines	4,875.00	275.00	5,150.00	4,875.00	105.00	4,980.00
Total	1,167,811.28	32,927.37	1,200,738.65	1,066,481.06	32,072.67	1,098,553.73
Merchants and manufacturers	9,770,856.68	97,220.81	9,868,077.49	9,395,817.66	134,703.79	9,530,521.45
Printers and publishers	29,036.30	227.81	29,264.11	27,652.50	604.02	28,256.52
Common carriers	144,814.49	9,559.93	154,374.42	127,689.34	9,281.71	136,971.05
Contractors, warehousemen, and others	444,483.42	17,619.29	462,102.71	343,076.94	15,894.11	358,971.05
Peddlers of merchandise	458,112.80	26,583.26	484,696.06	422,003.00	32,605.29	454,608.29
Total	10,847,303.69	151,211.10	10,998,514.79	10,316,239.44	193,088.92	10,509,328.36
Commercial brokers	126,524.33	3,335.59	129,859.92	122,612.97	3,205.69	125,818.66
Stock brokers	15,742.50	123.02	15,865.52	15,267.00	60.31	15,327.31
Real-estate brokers	26,045.57	699.75	26,745.32	34,903.27	1,344.73	36,248.00
Customs and immigration brokers	3,480.00	60.00	3,540.00	2,740.00	75.00	2,815.00
Pawn brokers	25,600.00	140,00	25,740.00	23,300.00	85.00	23,385.00
Theaters, museums, and concert halls	25,905.00	415.00	26,320.00	28,310.00	666.25	28,976.25
Circuses	900.00	95.00	995.00	550.00	.....	550.00
Billiard rooms	15,938.50	532.80	16,471.30	15,923.50	780.91	16,704.41
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants.	87,737.50	2,601.08	90,338.58	95,832.50	4,317.50	100,150.00
Chiropodists, manicurists, tattooers, and masseurs	1,370,00	39.25	1,409.25	2,035.25	70.00	2,105.25
Pharmacists and farriers	17,380.00	470.00	17,850.00	17,870.00	381.50	18,251.50
Race tracks	11,300.00	20.00	11,320.00	8,280.00	25.00	8,305.00
Sparring or boxing exhibitions	8,550.00	52.50	8,602.50	18,450.00	130.00	18,580.00
Cockpits	664,720.10	2,528.51	667,248.61	589,162.63	2,803.32	591,965.95
Cockfights	128,823.70	1,890.89	130,714.59	108,616.80	2,069.34	110,686.14
Opticians and dental surgeons	13,775 00	578.50	14,353.50	14,050.00	721.00	14,771.00
Midwives and cirujanos ministrantes in medicine and dentistry.	2,602.50	181 41	2,783.91	2,622.50	492.41	3,114.91

Summary of collections—Continued

Item	1921			1922		
	Taxes	Fines and penalties	Total	Taxes	Fines and penalties	Total
License, business, and occupation taxes—Continued.						
Procuradores judiciales, business agents, insurance agents and sub-agents.	₱21,492.00	₱1,013.50	₱22,505.50	₱20,652.50	₱1,139.50	₱21,792.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.	16,861.00	440.50	17,301.50	15,320.00	339.50	15,659.50
Veterinarians	120.00	10.00	130.00	180.00	15.00	195.00
Money lenders	28,030.00	870.00	28,900.00	28,840.00	980.00	29,820.00
Signs, signboards, and billboards	32.49	(10.00)	22.49	.....	.....	.....
Total	1,242,930.19	16,087.30	1,259,017.49	1,165,518.92	19,701.96	1,185,220.88
Banks and bankers	1,748,902.55	18,967.20	1,767,869.75	1,785,656.07	123,778.97	1,909,435.04
Insurance companies	114,586.05	820.60	115,406.65	91,066.23	484.74	91,550.97
Mines	22,657.42	.....	22,657.42	21,433.07	.....	21,433.07
Registered dealers in prohibited drugs	14,558.20	433.33	14,991.53	14,781.38	1,054.68	15,836.06
Sponge fisheries	16.55	.....	16.55	.....	25.00	25.00
Pearl fisheries	3,470.00	220.00	3,690.00	3,125.00	207.50	3,332.50
Weights and measures	92,942.71	64,717.48	157,660.19	95,804.31	63,460.07	159,264.38
Total license, business, and occupation taxes	15,255,178.64	285,384.38	15,540,563.02	14,560,105.48	433,874.51	14,993,979.99
Cedulas:						
Class A. Regular, at ₱1	36,629.00	.....	36,629.00	35,271.00	.....	35,271.00
B. Delinquent, at ₱2	6,702.00	6,702.00	13,404.00	4,836.00	4,836.00	9,672.00
D. Special, at ₱1	300.00	.....	300.00	293.00	.....	293.00
E. Fines	.....	58.00	58.00	.....	15.00	15.00
F. Regular, at ₱2	3,961,296.00	.....	3,961,296.00	3,806,582.00	.....	3,806,582.00
G. Delinquent, at ₱4	215,538.00	215,538.00	431,076.00	393,860.00	393,860.00	787,720.00
H. Special, at ₱2	19,644.00	.....	19,644.00	20,992.00	.....	20,992.00
I. Road and bridge tax, at ₱1	50.00	.....	50.00	58.00	.....	58.00
K. Delinquent road and bridge tax, at ₱2	177.00	177.00	354.00	41.00	41.00	82.00
L. Delinquent from May 1 to June 30, at ₱1.50	1,654.00	827.00	2,481.00	1,923.00	961.50	2,884.50
M. Delinquent from May 1 to June 30, at ₱3	96,192.00	48,096.00	144,288.00	149,968.00	74,984.00	224,952.00
N. Delinquent from May 1 to June 30, at ₱1.50	7.00	3.50	10.50	2.00	1.00	3.00
Total cedulas	4,338,189.00	271,401.50	4,609,590.50	4,413,826.00	474,698.50	4,888,524.50
Franchise taxes	431,670.23	87.31	431,757.54	302,562.82	983.07	303,545.89
Income tax	4,880,370.25	84,423.32	4,964,793.57	1,943,943.64	53,816.03	1,997,759.67
Documentary stamp tax	496,431.27	1,183.68	497,614.95	513,072.34	1,441.24	514,513.58
Inheritance tax	210,303.49	1,269.18	211,572.67	121,811.69	3,704.94	125,516.63

Incidental revenue:						
U. S. internal revenue collected in the Philippines	608,997.80	.....	608,997.80	1,419,388.43	.....	1,419,388.43
U. S. internal revenue collected in the United States	147,445.94	.....	147,445.94	9,570.34	.....	9,570.34
Rental and royalties on petroleum lands	2,400.00	.....	2,400.00	5,504.00	.....	5,504.00
Revenue from public forests—						
First group timber	284,079.02	32,632.25	316,711.27	269,466.15	31,146.32	300,612.47
Second group timber	88,447.12	11,414.72	99,861.84	68,084.17	8,434.64	76,518.81
Third group timber	260,896.92	11,599.75	272,496.67	243,773.00	12,501.81	256,274.81
Fourth group timber	117,932.00	11,013.80	128,945.80	117,150.36	11,622.92	128,773.28
Firewood (bacauan and tangal)	32,689.92	3,249.89	35,939.81	23,797.00	4,244.01	28,041.01
Firewood (other wood)	23,192.49	4,309.17	27,501.66	16,298.42	4,066.26	20,364.68
Minor forest products	115,542.23	15,715.92	131,258.15	111,724.16	17,424.15	129,148.31
Lease of forest land	435.96	.....	435.96	4,043.79	73.44	4,117.23
Total revenue from public forests	923,215.66	89,935.50	1,013,151.16	854,337.05	89,513.55	943,850.60
Miscellaneous stamp collections	.....	877.53	877.53	.....	416.07	416.07
Mining fees	1,923.11	.....	1,923.11	.....	.....	.....
Service income—						
Justice of the peace fines and fees	297,260.72	114,873.34	412,134.06	275,182.14	97,068.89	372,251.03
Tobacco inspection fees	117,578.93	375.00	117,953.93	113,173.61	1,662.00	114,835.61
Grand total	40,981,048.41	852,333.70	41,833,382.11	38,038,689.14	1,158,328.80	39,197,017.94

DISTRIBUTION OF COLLECTIONS

The following statement shows the distribution of collections reported to this Bureau during the fiscal years ended December 31, 1921 and 1922

Item	1921					
	Accruing to—					
	Insular Government		Provincial governments		Municipal governments	
	Taxes	Fines and penalties	Taxes	Fines and penalties	Taxes	Fines and penalties
Excise tax:						
Manufacturers of alcohol and tobacco products and matches—						
Domestic	₱9,685.854.69	₱2,067.64				
Imported	1,518,281.84					
Coal and coke (domestic)	15,070.77	270.32				
Coal and coke (imported)	149,508.43					
Kerosene or petroleum, imported	631,660.79					
Naptha, gasoline, etc., imported	780,791.46					
Lubricating oils, imported	269,107.50					
Cinematographic films, domestic	607.05	185.00				
Cinematographic films, imported	48,415.15					
Playing cards, imported	170,648.65					
Prohibited drugs, imported	.24					
Skimmed milk	136.80					
License, business, and occupation taxes:						
Dealers in alcohol and tobacco products	904,002.33	24,536.86			₱263,808.95	₱8,390.51
Merchants, manufacturers, common carriers, etc.	10,847,303.69	151,211.10				
Occupations, trades, and professions	381,042.89	10,485.10			861,887.30	5,602.20
Banks and bankers	1,748,902.55	18,967.20				
Insurance companies	114,586.05	820.60				
Mines	22,657.42					
Registered dealers in prohibited drugs	14,558.20	433.33				
Sponge fisheries	3.31		₱6.62		6.62	
Pearl fisheries			3,470.00	₱220.00		
Weights and measures			46,471.36	32,358.74	46,471.35	32,358.74
Cedulas			3,241,117.00	201,530.00	1,097,072.00	69,871.50
Franchise taxes	243,617.77	15.70	46,626.92	15.69	141,425.54	55.92
Income taxes	4,880,370.25	84,423.32				
Documentary stamp tax	496,431.27	1,183.68				
Inheritance tax	210,303.49	1,269.18				
Incidental revenue:						
U. S. internal revenue collected in the Philippines	608,997.80					
U. S. internal revenue collected in the United States	147,445.94					

Revenue from public forests	923,215.66	89,935.50				
Rentals on lands containing gas or petroleum	2,400.00					
Miscellaneous stamp collections		877.53				
Mining fees	1,923.11					
Service income:						
Justice of the peace fines and fees	288,309.22	98,237.91		172.00	8,951.50	16,463.43
Tobacco inspection fees	117,578.93	375.00				
Other collections:						
Internal-revenue allotment	(3,164,083.55)		1,582,041.78		1,582,041.77	
Total	32,059,649.70	485,294.97	4,919,733.68	234,296.43	4,001,665.03	132,742.30

Item	1922					
	Accruing to—					
	Insular Government		Provincial governments		Municipal governments	
	Taxes	Fines and penalties	Taxes	Fines and penalties	Taxes	Fines and penalties
Excise tax:						
Manufacturers of alcohol and tobacco products and matches—						
Domestic	₱10,214,315.15	₱880.00				
Imported	1,267,174.61					
Coal and coke (domestic)	23,282.97					
Coal and coke (imported)	121,381.98					
Kerosene or petroleum, imported	709,712.11					
Naptha, gasoline, etc., imported	815,872.46					
Lubricating oils, imported	161,151.75					
Cinematographic films, domestic	57.15	270.00				
Cinematographic films, imported	40,550.98					
Playing cards, imported	152,526.93					
Prohibited drugs, imported	15.23					
Skimmed milk	170.28					
License, business, and occupation taxes:						
Dealers in alcohol and tobacco products	820,576.06	25,024.44			₱245,905.00	₱7,048.23
Merchants, manufacturers, common carriers, etc	10,316,239.44	193,088.92				
Occupations, trades, and professions	399,655.99	13,297.14			765,862.93	6,404.82
Banks and bankers	1,785,656.07	123,778.97				
Insurance companies	91,066.23	484.74				
Mines	21,433.07					
Registered dealers in prohibited drugs	14,781.38	1,054.68				
Sponge fisheries		5.00		₱10.00		10.00
Pearl fisheries			₱3,125.00	207.50		
Weights and measures			47,902.16	31,730.03	47,902.15	31,730.04
Cedulas			3,298,743.00	354,390.00	1,115,083.00	120,308.50
Franchise taxes	109,749.07	173.74	47,826.57	173.74	144,987.18	635.59

The following statement shows the distribution of collections reported to this Bureau during the fiscal year ended December 31, 1922—Continued

Item	1922					
	Accruing to—					
	Insular governments		Provincial governments		Municipal governments	
	Taxes	Fines and penalties	Taxes	Fines and penalties	Taxes	Fines and penalties
Income taxes	₱1,943,943.64	₱53,816.03				
Documentary stamp tax	513,072.34	1,441.24				
Inheritance tax	121,811.69	3,704.94				
Incidental revenue:						
U. S. internal revenue collected in the Philippines	1,419,388.43					
U. S. internal revenue collected in the United States	9,570.34					
Revenue from public forests	854,337.05	89,513.55				
Rentals on lands containing gas or petroleum	5,504.00					
Miscellaneous stamp collections		416.07				
Mining fees						
Service income:						
Justice of the peace fines and fees	265,087.54	86,120.43		₱30.00	₱10,094.60	₱10,918.46
Tobacco inspection fees	113,173.61	1,662.00				
Other collections:						
Internal-revenue allotment	(3,164,083.55)		₱1,582,041.78		1,582,041.77	
Total	29,147,174.00	594,731.89	4,979,638.51	386,541.27	3,911,876.63	177,055.64

The following is a comparative statement showing the total internal revenue collections during the fiscal years 1906, the first full fiscal year in which the Bureau of Internal Revenue functioned, 1918, 1919, 1920, 1921, and 1922, and the amount of per capita taxes, viz.:

Fiscal year	Collection	Per capita tax
1906	₱8,966,198.60	₱1.174
1918	42,340,750.23	4.105
1919	45,584,680.56	4.410
1920	52,279,177.22	5.069
1921	41,833,382.11	4.056
1922	39,197,017.94	3.800

Of the internal revenue collections during the fiscal years 1906, 1918, 1919, 1920, 1921, and 1922, the following amounts accrued to the Insular, provincial, and municipal treasuries:

Fiscal year	Insular treasury	Provincial treasuries	Municipal treasuries
1906	₱5,285,713.49	₱1,561,438.08	₱2,119,047.03
1918	32,524,836.42	5,482,752.24	4,333,161.57
1919	36,238,541.54	5,241,900.95	4,104,238.07
1920	42,379,036.85	5,529,966.73	4,370,173.64
1921	32,544,944.67	5,154,030.11	4,134,407.33
1922	29,741,905.89	5,366,179.78	4,088,932.27

LEGISLATION

During the year 1922, five laws affecting the Bureau of Internal Revenue were passed by the Philippine Legislature, to wit:

Act No. 2998, amending Act No. 2972, passed on February 24, 1921 to become effective November 1, 1922 and commonly known as the Bookkeeping Law. The former Act provides that the Governor-General may, by proclamation, suspend the effects of the latter Act until January 1, 1923. Act No. 2998 was approved January 26, 1922, and pursuant to its provisions, the Governor-General issued proclamation No. 1, series of 1922, suspending the operation of Act No. 2972 until January 1, 1923.

Act No. 3006, passed March 8, 1922, amended section 7 of Act No. 2381 by transferring the custody of prohibited drugs and instruments, apparatus, and articles especially designed for their use, seized and forfeited to the Government, from the Bureau of Internal Revenue to the Bureau of Constabulary.

Act No. 3026, passed March 8, 1922, amending subsection (*c*) of section 2 of Act No. 2833, as amended by section 2 of Act No. 2926, provides for the taking of inventories when they are necessary to determine clearly the income of taxpayers.

Act No. 3031 amending sections 1536, 1543, 1544, and 1547 of the Administrative Code regarding the inheritance tax. This Act was approved March 9, 1922.

Act No. 3047, approved March 10, 1922, amending subsections (*c*), (*s*), and (*y*) of sections 1449 and 1451 of the Administrative Code relative to the documentary stamp tax.

PERSONNEL

The following table shows the number of Americans, Filipinos, and persons of other nationalities employed in the Bureau of Internal Revenue on January 1, 1922, the changes occurring during the year, and the number employed on December 31, 1922:

Employees on January 1, 1922 and December 31, 1922	Americans	Chinese	Filipinos	Total
Employees on January 1, 1922:				
Regular	4		216	220
Temporary	2	4	300	306
Total	6	4	516	526
Appointments during the year:				
Original appointments and reinstatements		2	118	120
Transfers to Bureau			18	18
Total		2	136	138
Separations during the year:				
Resignations, services satisfactory			63	63
Resignations, services unsatisfactory			2	2
Dismissals, services satisfactory		1	28	29
Dismissals, services unsatisfactory			15	15
Transfers from Bureau			4	4
Deaths		1	4	5
Total		2	116	118
Employees on December 31, 1922:				
Regular	4		242	246
Temporary	2	4	294	300
Total	6	4	536	546

Net increase of 26 in the classified service (Filipino).
Net decrease of 6 in the temporary employees.
Net increase of 20 employees during the year.

IMPORTANT CHANGES DURING THE YEAR

Messrs. W. Trinidad, Collector of Internal Revenue, and Juan Posadas, jr., Deputy Collector of Internal Revenue, were designated as Technical Adviser to the Second Independence Mission and Acting Collector of Internal Revenue, respectively, effective April 21, 1922.

Mr. Jose Garcia, chief income-tax examiner, who was on leave of absence for a period of 165 days effective November 29, 1921, returned to duty on May 13, 1922, relieving Mr. Eliseo Arandia who was designated acting chief during his absence.

Mr. Bibiano L. Meer, assistant chief of the law division, was appointed chief of the law division, effective June 1, 1922, vice Mr. Gregorio Anonas, who resigned from the service on May 15, 1922.

Mr. Crispin Llamado, internal revenue agent, was assigned as acting chief of the income tax division on June 1, 1922, to take the place of Mr. Leoncio Monzon, who resigned from the service on May 31, 1922.

Mr. Wenceslao Trinidad returned to the Philippines from the United States on August 17, 1922. He entered upon his duties as Collector of Internal Revenue of the Philippine Islands on September 1, 1922 relieving Mr. Juan Posadas, jr., who resumed his duties as Deputy Collector of Internal Revenue.

The disbursing section and the stamp and cedula section were consolidated into one section called the cash and disbursing section on October 16, 1922, with Mr. Severiano Orlina as cashier and disbursing officer. Mr. Juan Evaristo, formerly acting cashier, was assigned to the duties of an internal revenue agent and given charge of the secret service force of the Bureau. In view of this consolidation, the position of disbursing officer at ₱1,800 and two clerical positions at ₱480 per annum each were abolished.

The income tax examiner's division and the income tax division were consolidated into one division called the income tax division on October 16, 1922, with Mr. Jose Garcia as chief of the division. Mr. Crispin Llamado, designated as internal revenue agent under the provisions of section 1432 of the Administrative Code, was assigned to the office of the chief agent.

Mr. José M. Hilario, assistant chief clerk, was appointed internal revenue agent, effective November 1, 1922, in connection with his assignment to the tobacco development work of the Bureau as chief, tobacco industry section.

A secret service force of the Bureau in the City of Manila was created to detect all violations of the Internal Revenue Law and regulations and other laws administered by the Bureau of Internal Revenue. This force was composed of all the secret service agents of the income tax division and the inspection division, respectively, with internal revenue agent Juan Evaristo as chief secret service, under the direct supervision of the Collector and the Deputy Collector of Internal Revenue.

During the year, 76 promotions were approved, 64 of which were in the field personnel of the inspection and income tax

divisions, 3 for the clerical force of the Bureau, who qualified in higher civil service examinations, 5 exceptional cases, on account of change of position with increased duties and responsibilities, 3 regular promotions for messengers, and 1 for a stenographer.

The needs of the service required the appointment of thirty-four additional agents and examiners.

FIELD SERVICE

The activities of the field force of this Office should not be measured by the tangible results which may have been accomplished by way of revenue collection alone. The mere routine of collecting revenue does not constitute the exclusive purpose underlying the organization of the field personnel. Of more far-reaching effect is the educative campaign our agents have been directed to undertake among the taxpayers in their respective communities. Taxpayers are made to understand that the primary duty of the field men of the Bureau is not to impose penalties but rather to enlighten the public with regard to the various tax laws and their corresponding regulations, of which a proper understanding is a fundamental element in their enforcement. The good will, on the part of the public, created by this educative campaign will increase the number of voluntary tax payments, which are a signal aid to the administrative machinery. An intelligent taxpaying public is a fundamental asset to a tax system that is designed to become successful. No matter what amount of inspection or supervision may be employed, with a hostile taxpaying public, the efforts of the administration in reducing tax evasion to a minimum will produce results far short of expectation. Besides these considerations, it may be worthy to mention the psychological effect of the presence of our agents, scattered as they are, among the taxpaying communities. Their presence serves as a deterrent on those comtemplating evasion of the payment of lawful taxes.

Setting aside the foregoing considerations, there is given below résumé of the tangible results accomplished by the inspection division during the year covered by this report:

Establishments inspected and violations detected by internal revenue agents and agent's assistants

	1921	1922
Number of establishments	(No record)	44,617
Number of violations	8,647	10,080

Assessments made by internal revenue agents and agent's assistants

Item	1921	1922
Taxes	₱396,630.78	₱458,876.58
Surcharges	67,296.62	95,899.09
Compromises	116,884.84	163,134.51
Total	580,812.24	717,910.18

The following statement shows the assessments made during the year 1922 by the field examiners of the income tax division, including income tax assessments originated by the inspection division (taxes, ₱8,610 and compromises, ₱1,390.):

Item	Additional assessments			
	Taxes	Penalties	Compromises	Total
Income	₱319,132.81	₱66,561.11	₱10,480.00	₱396,173.92
Banks and bankers	825,256.47	206,314.14	.....	1,031,570.61
Franchise	2,811.74	702.94	.....	3,514.68
Other taxes	1,233.85	106.99	1,619.26	2,960.10
Total	1,148,434.87	273,685.18	12,099.26	1,434,219.31

	Individual	Corporation	Total
Number of returns examined	2,950	1,098	4,048
Number of returns filed upon demand	577	122	699
Total	3,527	1,220	4,747

The campaign against the illicit distilleries has been conducted with vigor, but because of the lack of sufficient personnel to patrol the extensive nipa swamps in various parts of the Islands, very limited results have been accomplished. However, there were apprehended during the year 85 illicit stills as compared with 61 apprehended in 1921. Besides, there were discovered 29 cases of illicit possession of vino, 80 illicit cigar factories, 2 illicit cigarette factories, 7 cases of illegal possession of cigars, and 3 of illegal removal of cigars.

Effective October 16, 1922, the income tax division and the income tax examiner's division were consolidated and called the income tax division, in order to place under one chief the direction of the income tax service of the Bureau. In the latter part of this report may be found a discussion of the results secured by the more intensive work of the income tax division.

The number of compromises effected, prosecutions, acquittals, and convictions during the year under the Internal Revenue Law, also the number of appeals to the Supreme Court and the number of cases pending on the last day of the year, are as follows:

Province	Compromises	Civil		Insolvency		Criminal prosecution			Pending			
		Filed	Disposed of	Filed	Disposed of	Filed	Convicted	Acquitted	Civil	Insolvency	Criminal	Appeal
Abra	87					4	1				1	
Agusan	140					3					1	
Albay	331	1				65	1	5	1		52	
Antique	61			1		5	1			1	6	
Bataan	169	2	2			14	3				9	
Batanes												
Batangas	403					6		1			1	
Bohol	294					14					12	
Bukidnon	6											
Bulacan	571					17					15	
Cagayan	512					16	3	1			4	
Camarines Norte	50					1						
Camarines Sur	218					6	3				3	
Capiz	203					9		1			7	
Cavite	324					2						
Cebu	641					18					10	
Cotabato	34					2					1	
Davao	228					17					16	
Ilocos Norte	186					4					2	
Ilocos Sur	310					21	1				8	
Iloilo	1004					34					20	
Isabela	495	1				8	1		1		4	
Laguna	770					15					9	
Lanao	68					3					1	
La Union	880					11	1				6	
Leyte	890	4				46	1	1	4		29	
Manila	2,179	7	1	1	1	56			4		32	
Marinduque	186											
Masbate	63					7					4	
Mindoro	168					4					4	
Misamis	235					22		1			15	
Mountain Province	114					5					3	
Nueva Ecija	578					4					1	
Nueva Vizcaya	13											
Occidental Negros	564					31					26	
Oriental Negros	162					7					3	
Palawan	61											
Pampanga	581					13					7	
Pangasinan	1,235					21	11				9	
Rizal	516					8					7	
Romblon	56					2					2	
Samar	326					12					11	
Sorsogon	277					12					11	
Sulu	173					2	1					
Surigao	178					8	3	3			1	
Tarlac	424					1					1	
Tayabas	1,168					31	10	2			16	
Zambales	220					3					2	
Zamboanga	267					7		4			1	
Total	18,619	15	3	2	1	597	41	19	10	1	373	

(NOTE.—The cases representing the difference between number of prosecutions filed and that of cases resulting in either acquittal or conviction or are pending decision, or that of any of these combined, are included in the column of compromises.)

COST OF COLLECTION, 1922

APPROPRIATIONS

Balance brought forward, Appropriation Act No. 2935		(₱21.96)
Appropriation, fiscal year 1922, Act No. 2997		683,660.00
Emergency appropriation, Act No. 2997, for the purchase of equipment		1,677.73
Additional appropriation granted by Emergency Board		32,000.00
Total		717,315.77
Less:		
Unexpended balance, December 31, 1922, reverted to the Insular Treasury		41,289.70
Net Appropriation expended		676,026.07

DISBURSEMENTS

Equipment:		
Watercraft and appurtenances		415.80
Hand tools		28.52
Furniture and office equipment		485.44
Miscellaneous equipment		11.08
Salaries and wages:		
Officers and employees		457,031.53
Commutation of leave		11,306.13
Contingent expenses:		
Transportation and per diem of officers and employees		63,731.94
Freight, express, and delivery service		2,311.57
Postal, telegraph, telephone, and cable service		8,802.16
Illumination and power service		2,355.11
Miscellaneous service		4,473.61
Rental of buildings and grounds		1,057.31
Consumption of supplies and materials		104,547.04
Printing and binding		13,407.03
Discretionary expenditures		2,774.27
Travel expenses of persons not government employees		255.75
Maintenance and repairs		2,294.89
Total		675,289.18
Plus:		
Balance carried forward to fiscal year 1923		736.89
Total		676,026.07
Less:		
Service income	₱189.20	
Credit adjustment prior year expense	918.10	
Inventory adjustment	26.25	
Other receipts	37,913.47	39,047.02
Net cost of collection		636,979.05

As shown in the above statement, the net cost to the Insular Government for the operation of the Bureau of Internal Revenue during the year 1922 was ₱636,979.05. The total internal revenue collections during 1922 amounted to ₱39,197,017.94, thereby making the unit cost of operation of the Bureau of Internal Revenue 1.62 centavos for each peso of tax collected.

The following is a statement showing the amounts collected by years, the number of employees, and the unit cost of operation of the Bureau of Internal Revenue:

Fiscal year	Number of employees	Collections	Cost of operation of Bureau	Fiscal year	Number of employees	Collections	Cost of operation of Bureau
			Per cent				*Per cent*
1905 [a]	.....	[b]₱5,200,383.95	4.1	Cy 1913	405	₱22,184,901.23	.....
1906	.....	11,366,306.70	4.1	1914	403	22,550,109.37	2.45
1907	.....	12,748,963.91	5.0	1915	426	27,388,394.05	2.07
1908	.....	14,339,773.15	4.9	1916	483	30,731,638.98	1.87
1909	.....	14,694,403.32	4.48	1917	554	39,937,370.96	1.51
1910	.....	17,527,824.54	3.75	1918	530	48,508,163.65	1.28
1911	.....	19,206,131.20	3.35	1919	550	53,282,756.67	1.31
1912	430	21,184,168.30	3.08	1920	655	[b] 52,279,177.22	1.27
1913	409	22,784,762.96	2.64	1921	526	[b] 41,833,382.11	1.80
				1922	546	39,197,017.94	1.62

[a] Act No. 1189 became effective August 1, 1904, in regard to alcohol and tobacco products and January 1, 1905, in regard to other items.
[b] Exclusive of City of Manila taxes, revenues, charges, etc.

PART I.—INTERNAL REVENUE TAXES

DISTILLED SPIRITS, WINES, FERMENTED LIQUORS, AND TOBACCO PRODUCTS

DISTILLED SPIRITS

On December 31, 1922, there were in operation throughout the Islands 77 registered stills of modern type as compared with 86 in operation on December 31, 1921; 81 on December 31, 1920; 81 on December 31, 1919; 81 on December 31, 1918; 80 on December 31, 1917; 80 on December 31, 1916; and 75 on December 31, 1915. Of the 85 illicit stills captured by internal revenue agents during the year under review 1 was captured in Cagayan, 19 in Pangasinan, 22 in Tayabas, 22 in Albay, 19 in Samar, and 2 in Surigao. During the year 1921, there were seized 61 illicit stills.

The following statement shows the quantity, in proof liters, of distilled spirits removed from distilleries, taxpaid, during the fiscal years 1921 and 1922, the quantity of distilled spirits sold to the United States Army and Navy for medical purposes, the quantity removed for exportation without payment of the tax and the quantity of denatured alcohol removed for industrial purposes:

Item	1921	1922
	Proof liters	*Proof liters*
Taxpaid	8,366,943	8,756,360
Removed for export	384,728	824,469
Sold to the United States Army and Navy for medicinal purposes	.....	.....
Denatured alcohol	481,229	1,953,300
Total	9,232,900	11,534,129

The following table shows the various countries to which distilled spirits were exported during the years 1921 and 1922 and the quantity in proof liters exported to each:

Country to which exported	1921	1922
	Proof liters	*Proof liters*
China	84,704	824,469
Australia	24	.....
United States	.....	.....
Total	84,728	824,469

Taxes in the amount of ₱272,236.41 were collected on 342,852 proof liters of imported distilled spirits in 1922 as against ₱362,911.12 collected on 457,194 proof liters in 1921.

The following comparative statement shows the quantity of distilled spirits removed for domestic consumption and the per capita removal during the years 1921 and 1922:

Distilled spirits removed for domestic consumption	1921	1922
	Proof liters	*Proof liters*
Domestic manufacture	8,366,943	8,756,360
Imported	457,194	342,852
Total	8,824,137	9,099,212
Per capita removal	0.85	0.88

The quantity and kind of raw materials used in the production of alcohol in the Philippine Islands and the amount of alcohol produced during the fiscal years 1921 and 1922 were as follows:

	1921			1922		
	Quantity used	Unit	Proof liters produced	Quantity used	Unit	Proof liters produced
Nipa sap	39,805,123	Liters	3,714,215	24,410,904	Liters	2,477,807
Coco sap	5,477,539	...do...	614,759	5,755,896	...do...	684,333
Molasses	17,759,853	...do...	8,110,213	16,081,789	...do...	6,555,651
Hard molasses	20,376	Kilos	13,858	.....	.....	.....
Cane sugar	852,101	...do...	582,367	2,330,713	Kilos	1,487,486
Grain	318	...do...	33	5,739	...do...	783
Others	3,264	Liters	2,309	20,710	Liters	9,322
Total	.....	.....	13,037,754	.....	.....	11,215,382

WINES

The quantity of still wines and imitation wines removed for domestic consumption during the years 1921 and 1922 is shown in the following table:

Removed for domestic consumption	1921	1922
	Gauge liters	*Gauge liters*
Domestic manufacture	803,906	848,547
Imported	289,252	402,827
Total	1,093,158	1,251,374
Per capita removal	0.11	0.12

In addition to the quantity of domestic still wines and imitation wines removed for local consumption, there were ex-

ported to China 202 gauge liters in 1922, compared with 1,432 exported to that country in 1921.

FERMENTED LIQUORS

The following comparative statement shows the quantity in gauge liters of domestic and imported beer removed for domestic consumption on which taxes were collected during the years 1921 and 1922, and the per capita removal:

Removed for domestic consumption	1921	1922
	Gauge liters	*Gauge liters*
Domestic	3,643,841.28	3,335,400.00
Imported	123,305.80	157,220.40
Total	3,767,147.08	3,492,620.40
Per capita removal	0.36	0.34

In addition to the quantity of fermented liquors removed for local consumption, there were produced by local brewers during the fiscal years 1921 and 1922, 49,719.20 and 65,570.40 gauge liters, respectively, which were exported to the countries named in the following table:

Country to which exported	1921	1922
	Gauge liters	*Gauge liters*
China	33,596.00	29,030.40
Guam	.....	20,160.00
For consumption on the high seas	8,038.80	9,072.00
Japan	4,006.80	6,300.00
Indo China	4,077.60	1,008.00
Total	49,719.20	65,570.40

SMOKING AND CHEWING TOBACCO

The quantities of domestic and imported smoking and chewing tobacco on which taxes were collected during the fiscal years 1921 and 1922 were as follows:

Kind	1921			1922		
	Domestic	Imported	Total	Domestic	Imported	Total
	Kilos	*Kilos*	*Kilos*	*Kilos*	*Kilos*	*Kilos*
Smoking tobacco	342,228	88,823	431,051	376,061	63,455	439,516
Chewing tobacco	200,686	341,800	542,486	207,277	287,086	494,363
Total	542,914	430,623	973,537	583,338	350,541	933,879

In addition to the quantity of domestic smoking and chewing tobacco removed for domestic consumption, there were produced by local manufacturers during the fiscal years 1921 and 1922, 547,108 and 1,274,400 kilos of smoking tobacco, respectively, which were removed for export to the following countries:

Country to which exported—	1921	1922
	Kilos	*Kilos*
Spain	505,636	1,236,644
Canary Islands	22,632	13,800
Gibraltar	.....	10,992
China	5,141	8,249
For consumption on the high seas	10,266	4,426
Germany	9	132
United States	55	100
Indo China	40	30
Egypt	.....	20
Java	.....	7
France	2,300	.....
England	690	.....
India	200	.....
Australia	138	.....
Switzerland	1	.....
Total	547,108	1,274,400

STRIPPED AND PARTIALLY MANUFACTURED TOBACCO

During the fiscal years 1921 and 1922, stripped and partially manufactured tobacco was removed for export to the following countries:

Country to which exported	1921	1922
	Kilos	*Kilos*
United States	149,384	620,327
Belgium	78,905	77,665
Gibraltar	157,356	75,346
China	63,729	53,298
Holland	81,423	51,317
North Africa	2,149	16,348
Germany	1,000	15,000
Australia	.....	924
Straits Settlements	.....	123
France	3,831	.....
Total	537,777	910,348

CIGARS

In addition to those removed for domestic consumption, 154,184,049 and 315,727,699 cigars were exported during the years 1921 and 1922, respectively, to foreign countries as follows:

Country to which exported	1921	1922
	Number	*Number*
United States	74,290,989	174,385,584
Spain	40,701,830	104,052,000
China	16,449,710	23,836,045
Straits Settlements	3,172,516	2,589,982
Australia	1,330,636	2,233,850
India	1,245,310	1,755,731
Java	2,921,441	1,743,690
For consumption on the high seas	889,419	1,059,125
Japan	1,312,828	1,023,020
Indo China	498,478	702,760
England	1,592,926	673,615
Siam	199,379	270,544
Guam	270,250	222,090
Sumatra	164,365	163,789
Scotland	6,050	157,085
South Africa	51,100	110,050
Denmark	130,680	103,955
Canary Islands	240,000	100,000
South America	50,000	95,007
Italy	3,400	80,000
New Zealand	208,475	70,432
Egypt	126,956	70,037
Samoan Islands	18,275	38,750
Germany	640,049	38,633
Norway	475	30,190
Holland	244,300	30,060
Arabia	18,600	21,400
Borneo	28,910	16,135
Canada	32,334	15,405
Smyrna	.....	14,000
Celebes	200	10,000
Fiji Islands	3,750	4,500
Poland	.....	2,750
Switzerland	5,307	2,610
Jerusalem	.....	2,150
Gibraltar	622,074	1,580
Belgium	1,025	625
Sweden	450	200
Korea	82,701	160
Formosa	36,085	140
East Africa	2,325	20
France	1,100,000	.....
North Africa	5,400,000	.....
All others	90,451	.....
Total	154,184,049	315,727,699

The following comparative statement shows the total number of cigars manufactured and removed for domestic consumption and for export during the fiscal years 1921 and 1922:

Removed for—	1921		1922	
	Number	*Per cent*	*Number*	*Per cent*
Consumption in the Philippine Islands	76,040,656	33.0	82,633,635	20.7
Export to foreign countries	79,893,060	34.7	141,342,115	35.5
Shipment to the United States	74,290,989	32.3	174,385,584	43.8
Total	230,224,705	100.0	398,361,334	100.0

The per capita removal of cigars during the years 1921 and 1922 was as follows:

Local consumption	1921	1922
	Number	*Number*
Domestic manufacture	76,040,656	82,633,635
Imported	950	818
Total	76,041,606	82,634,453
Per capita removal	7.37	8.01

CIGARETTES

In addition to those removed for domestic consumption on which taxes were paid, 28,802,719 and 39,789,071 cigarettes were exported during the years 1921 and 1922, respectively, as follows:

Country to which exported	1921	1922
	Number	*Number*
China	15,447,685	22,949,780
For consumption on the high seas	5,738,070	6,864,050
Canary Islands	600,000	3,400,000
Straits Settlements	1,669,500	1,894,194
Spain	1,000,000	1,104,000
Japan	1,006,500	1,029,450
India	623,000	836,750
United States	1,013,590	501,760
Indo China	195,420	293,089
Australia	1,035,088	177,200
Borneo	.....	120,000
England	17,078	117,600
Gibraltar	.....	111,800
Guam	344,848	109,150
Holland	63,000	101,000
Java	32,200	96,048
Libia, Africa	.....	60,000
Samoan Islands	.....	15,000
Scotland	1,500	6,000
Sumatra	.....	650
Germany	8,400	600
Canada	.....	300
Switzerland	1,950	300
Sweden	.....	200
Formosa	.....	150
Italy	4,600	.....
Korea	250	.....
Siam	40	.....
Total	28,802,719	39,789,071

The following comparative statement shows the number of cigarettes manufactured and removed from manufactories for domestic consumption and for export during the fiscal years 1921 and 1922:

Removed for—	1921		1922	
	Number	*Per cent*	*Number*	*Per cent*
Consumption in the Philippine Islands	4,492,390,886	99.36	4,783,420,400	99.18
Export to foreign countries	27,789,129	.62	39,287,311	.81
Shipment to the United States	1,013,590	.02	501,760	.01
Total	4,521,193,605	100.00	4,823,209,471	100.00

The per capita removal of cigarettes during the years 1921 and 1922 was as follows:

Local consumption	1921	1922
	Number	*Number*
Domestic manufacture	4,492,390,886	4,783,420,400
Imported	233,385,325	150,901,698
Total	4,725,776,211	4,934,322,098
Per capita removal	458.14	478.38

RAW MATERIALS USED IN THE MANUFACTURE OF TOBACCO PRODUCTS

The following is a comparative statement of the quantity of raw materials used in the manufacture of tobacco products during the years 1921 and 1922:

On—	Quantity used	
	1921	1922
	Kilos	*Kilos*
Cigarettes	7,018,596	7,545,371
Cigars	1,527,340	3,064,457
Smoking tobacco	941,552	1,841,796
Chewing tobacco	200,576	207,180
Total	9,688,064	12,658,804

LEAF TOBACCO ON HAND

The quantities of leaf tobacco in the hands of dealers and manufacturers on December 31, 1921 and 1922 were as follows:

In the hands of—	1921	1922
	Kilos	*Kilos*
Dealers	[a] 49,092,322	[b] 39,658,002
Manufacturers	6,631,322	6,769,081
Total	55,723,644	46,427,083

[a] Stock of 28 dealers not included. Reports not received.
[b] Stock of 66 dealers not included. Reports not received.

LEAF TOBACCO EXPORTED

The following statement shows the quantities of leaf tobacco exported to foreign countries during the years 1921 and 1922:

Country to which exported	1921	1922
	Kilos	*Kilos*
Spain	11,425,535.00	9,164,018.00
France	3,127,782.00	3,093,461.00
China	602,444.00	748,554.00
Austria	552,000.00	736,730.00
Portugal	126,500.00	220,130.00
Morocco	.....	192,096.00
Korea	75,557.00	108,376.00
North Africa	698,429.00	77,174.00
Belgium	54,197.00	56,660.00
Holland	324,229.00	48,589.00
Australia	22,494.00	46,264.00
Japan	277,124.00	44,533.00
Java	78,485.00	38,939.00
Gibraltar	78,711.00	38,821.00
South America	19,370.00	31,883.00
Siberia	.....	14,900.00
Guam	2,070.00	5,095.00
Straits Settlements	1,380.00	3,680.00
Egypt	.....	1,380.00
Indo China	575.00	1,175.00
Germany	360,544.50	230.00
All others	2,171.00	.....
Total	17,829,597.50	14,672,688.00

THE TOBACCO TRADE WITH THE UNITED STATES

One of the aspects of the intervention of the Bureau of Internal Revenue in the development of the tobacco trade with the United States was the establishment of standards for leaf and manufactured tobacco destined for that market. Administrative Order No. 35, which was in effect since April 15, 1918, was rendered inoperative in so far as the question of standards was concerned by a decision of the Supreme Court promulgated April 28, 1922, that virtually permits the exportation to America of any kind of tobacco in whatever province grown. This decision opened the way for the exportation of machine-made cigars, for which the advocates of the scheme seemed to see a profitable market in the United States. But actual figures demonstrated that Philippine machine-made cigars could not compete with like products manufactured in the United States, since out of a total of 174,186,363 cigars exported to that market in 1922, only 1,136,737 were machine-made. It was evident therefore, that the future of the Philippine cigar trade in the American market depended on the adherence to the manufacture of the product which had given Manila a name,—the hand-made cigar with long filler.

During the year under review, an increase of 100,882,399 was registered in the number of cigars exported to the United States, in comparison with the figures for 1921, with a difference in the average price per thousand cigars of ₱6.24 in favor of the latter year.

While the undersigned was in the United States with the Second Independence Mission during the year just completed, he investigated, as best as he could, the various aspects of the cigar trade there, especially with reference to creating a demand in the East for higher grade cigars. The bulk of this kind of articles is disposed of on the Pacific Coast, and it was a question which merited attention, inasmuch as the Philippines can ship a greater quantity of better priced cigars, if the demand for them only exists. It was found out that the high freight rates charged on cigar shipments from the Pacific Coast to the Atlantic seaboard contributed to enhancing the price of Manila cigars in such a way that there were many who would have purchased these goods but not at the prices fixed. Consequently, efforts were made to come in touch with railroad officials for the purpose of securing a reduction in freight rates. So far, considerable success has been attained along this line.

At the same time that negotiations were being made for reduction in freight rates, the Pacific Mail Steamship Company, at the request of the Manila Tobacco Association made through the undersigned, agreed to reserve space in their boats for the storage of Manila cigars so that they would be free from the damaging effects of salt water and of other merchandise which were likely to affect their taste, odor, and soundness. The main idea in this scheme was to reduce to a minimum the probability of cigars arriving in the United States market in a damaged condition.

The following table indicates the number of cigars exported to the United States during the last nine years and the average price per thousand:

Year	Exported cigars	Average value per 1,000
1914	59,505,035	₱40.33
1915	67,260,021	34.23
1916	114,006,745	36.47
1917	215,693,368	38.25
1918	265,234,126	43.68
1919	261,514,367	53.14
1920	321,616,983	65,16
1921	73,303,964	55.25
1922	174,186,363	49.01

The following table shows that the bulk of the trade in the United States is built on class A cigars:

Class	Tax per M.	1919	1920	1921	1922
A	$4	184,032,502	186,118,632	63,377,225	169,192,030
B	6	69,035,430	96,861,287	8,647,966	4,342,428
C	9	8,443,685	38,382,069	1,275,073	651,560
D	12	3,100	242,945	3,650	325
E	15	100	12,050	50	20
Total		261,514,817	321,616,983	73,303,964	174,186,363

That the tobacco trade in the United States is not entirely confined to the exportation of cigars can be seen from the following tables:

CIGARS

Quarter	1919	1920	1921	1922
First	59,399,724	72,846,140	13,380,988	22,268,834
Second	58,432,769	90,131,817	11,767,225	34,872,534
Third	65,728,668	93,421,028	18,106,500	47,701,378
Fourth	77,953,206	65,217,998	30,049,251	69,343,617
Total	261,514,367	321,616,983	73,303,964	174,186,363

CIGARETTES

Quarter	1919	1920	1921	1922
First	930,000	1,204,250	440,000	.....
Second	791,000	515,000	.....	70,000
Third	340,000	630,000	240,000	150,000
Fourth	1,130,000	700,000	260,000	175,000
Total	3,191,000	3,049,250	940,000	395,000

PARTIALLY MANUFACTURED TOBACCO

Quarter	1919	1920	1921	1922
	Kilos	*Kilos*	*Kilos*	*Kilos*
First	32,380	184,230	12,814	74,182
Second	4,650	263,305	19,654	72,707
Third	13,681	258,982	61,824	146,910
Fourth	139,101	224,460	40,308	311,141
Total	189,812	930,977	134,600	604,940

LEAF TOBACCO

Quarter	1919	1920	1921	1922
	Kilos	*Kilos*	*Kilos*	*Kilos*
First	.....	28,330	2,455	.....
Second	.....	5,134	58	.....
Third	.....	1,380	.....	.....
Fourth	.....	2,392	.....	.....
Total	.....	37,236	2,513	.....

TOBACCO INSPECTION FUND

The condition of the Tobacco Inspection Fund on January 1, 1922, and on December 31st of the same year is indicated by the following statement:

Balance on hand, January 1, 1922	₱182,740.56
Collection during 1922	113,173.61
Total	295,914.17
Expenses during the year	151,340.84
Balance on hand, December 31, 1922	144,573.33

MATCHES

The following comparative statement shows the number of gross boxes of matches imported and domestic matches re-

moved for domestic consumption during the fiscal years 1921 and 1922:

	Gross boxes		Gross boxes	
	1921		1922	
		Per cent		*Per cent*
Domestic	124,410.00	11.05	61,500.00	5.61
Imported	1,001,766.12	88.95	1,033,527.10	94.39
Total	1,126,176.12	100.00	1,095,027.10	100.00

PRIVILEGE TAXES

DEALERS IN ALCOHOL AND TOBACCO PRODUCTS

There were collected as privilege taxes on dealers in alcohol and tobacco products during the fiscal year 1922, ₱1,098,553.73 as against ₱1,200,738.65 collected during the fiscal year 1921, a decrease of ₱102,184.92, or 8.51 per cent. The collection of these taxes is distributed as follows:

Taxes on—	1921		1922	
	Collection	Per cent	Collection	Per cent
Dealers in distilled spirits and wines	₱369,464.93	30.77	₱321,984.39	29.31
Dealers in tobacco products	407,850.83	33.97	400,585.58	36.46
Dealers in fermented liquors, tuba, bassi, tapuy, etc.	355,306.64	29.59	316,380.70	28.80
Manufacturers and peddlers of liquors and tobacco products	68,116.25	5.67	59,603.06	5.43
Total	1,200,738.65	100.00	1,098,553.73	100.00

MERCHANTS, MANUFACTURERS, COMMON CARRIERS, ETC.

There were collected as percentage taxes on merchants, manufacturers, common carriers, and other persons subject to the percentage tax of one per cent during the fiscal year 1922, ₱10,509,328.36 as against ₱10,998,514.79 collected during the fiscal year 1921, showing a decrease of ₱489,186.43, or 4.45 per cent. These taxes were collected as follows:

On—	1921		1922	
	Collection	Per cent	Collection	Per cent
Merchants, manufacturers, and peddlers	₱10,352,773.55	94.1	₱9,985,129.74	95.0
Printers, publishers, contractors, warehousemen, hotel and restaurant keepers, etc.	491,366.82	4.5	387,227.57	3.7
Common carriers	154,374.42	1.4	136,971.05	1.3
Total	10,998,514.79	100.0	10,509,328.36	100.0

OCCUPATIONS, TRADES, AND PROFESSIONS

On occupations, trades, and professions, privilege taxes in the amount of ₱1,185,220.88 were collected during 1922, in comparison with the collection of ₱1,259,017.49 for 1921, or a decrease of ₱73,796.61, or 5.86 per cent. These taxes were collected as follows:

On—	1921		1922	
	Collection	Per cent	Collection	Per cent
Proprietors of cockpits	₱797,963.20	63.4	₱702,652.09	59.28
Commercial, stock, and real-estate brokers	172,470.76	13.7	177,393.97	14.97
Lawyers, doctors, civil engineers, surveyors, etc.	288,583.53	22.9	305,174.82	25.75
Total	1,259,017.49	100.0	1,185,220.88	100.00

By the provisions of the Internal Revenue Law, the privilege tax collections from owners of cockpits and the taxes on cockfights accrue entirely to the treasuries of the various municipalities in which such taxes are collected. Eight hundred and seventy-six municipalities and townships availed themselves of the provisions of the law authorizing the imposition by municipal councils of additional taxes on cockpits. The rates of additional privilege taxes thus imposed range from ₱4 to ₱18,000 per annum. There were 194 municipalities, townships, and municipal districts in which no cockpit tax-receipts were issued during the period covered by this report.

CEDULAS

The amount of cedula tax collected during the year was ₱4,888,524.50 as against ₱4,609,590.50 collected during the preceding year, showing an increase of ₱278,934. The following comparative statement shows, by classes, the numbers of cedulas sold during the years 1921 and 1922:

Class	Number of cedulas sold			
	1921	1922	Increase	Decrease
A. Regular, at ₱1	36,629	35,271	.....	1,358
B. Delinquent, at ₱2	6,702	4,836	.....	1,866
D. Special, at ₱1	300	293	.....	7
E. Court fines	4	1	.....	3
F. Regular, at ₱2	1,980,648	1,903,291	.....	77,357
G. Delinquent, at ₱4	107,769	196,930	89,161	.....
H. Special, at ₱2	9,822	10,496	674	.....
I. Road and bridge tax, at ₱1	50	58	8	.....
K. Delinquent, road and bridge tax, at ₱2	177	41	.....	136
L. Delinquent from May 1 to June 30, at ₱1.50	1,654	1,923	269	.....
M. Delinquent from May 1 to June 30, at ₱3	48,096	74,984	26,888	.....
N. Delinquent, road and bridge tax from May 1 to June 30, at ₱1.50.	7	2	.....	5
Total	2,191,858	2,228,126	117,000	80,732

BANKS AND BANKERS

The following comparative statement, based upon taxes assessed and collected, shows the average amount of capital employed by, average amount of deposits with, and average amount of circulation of banks during the period from July 1, 1920 to June 30, 1921, and from July 1, 1921 to June 30, 1922:

	July 1, 1920 to June 30, 1921	July 1, 1921 to June 30, 1922
Average capital	₱40,298,668.01	₱61,901,932.55
Average deposits	183,309,200.22	136,000,327.75
Average circulation	36,389,895.27	26,557,609.06

INSURANCE COMPANIES

The following table, based on the statements rendered, shows the total amount of each kind of insurance on which premiums were paid, and the average rate of premiums paid during the calendar years 1920 and 1921:

Kind of insurance	1920		1921	
	Total amount of insurance	Average rate of premium	Total amount of insurance	Average rate of premium
		Per cent		*Per cent*
Fire	₱476,615,828.88	0.99	₱391,229,547.35	.98
Marine	510,891,975.51	.45	270,246,974.92	.52
Life	51,358,734.21	.....	41,980,421.02	.....
Accident	1,047,410.00	2.19	1,023,886.00	1.96
Fidelity and surety	117,044,875.39	.40	29,471,293.14	.87
Typhoon and earthquake	12,778,822.00	.40	10,438,835.50	.50
Motor cars	4,070,798.20	2.40	2,924,712.00	2.60
War (marine)	5,200,000.00	.30	11,310,000.00	.30

FOREST PRODUCTS

The kind and quantities of timber and minor forest products removed from the public forests during the fiscal years 1921 and 1922 were as follows:

Timber	1921		1922	
	Cubic meters	Equivalence in board feet	Cubic meters	Equivalence in board feet
First group	114,330	48,475,920	108,319	45,927,256
Second group	59,082	25,050,768	45,278	19,197,872
Third group	262,754	111,407,696	243,898	103,412,752
Fourth group	237,197	100,571,528	233,416	98,968,384
Total	673,363	285,505,912	630,911	267,506,264

MINOR FOREST PRODUCTS

Kind of products		1921	1922
Firewood	cubic meters	433,246	281,963
Charcoal	do	12,207	12,603
Gravel and sand	do	2,008	·256
Daluro	do	189	205
Unsplit rattan	lineal meters	8,865,887	8,047,198
Split rattan	kilos	2,917,166	2,597,956
Dyewood	do	333,244	271,731
Tanbark	do	2,693,436	2,257,048
Dye bark	do	173,473	78,093
Manila copal (Almaciga)	do	603,765	450,884
Gutta-percha	do	22,140	13,948
Manila elemi (Pili resin)	do	132,572	25,072
Limestone	do	330,961	202,318
Gogo	do	150,482	44,962
Stone	do	3,300	50,774
Diliman	do	192,247	148,691
Buri	do	482,976	584,845
Hingiw	do	32,937	41,339
Camagsa	do	23,356	18,412
Nipa	do	12,085	2,075,219
Bees wax	do	5,691	9,071
Guano	do	44,464	370,274
Oleo resin (Balao)	liters	93,728	59,069
Clean salago bark	kilos	136	3,183
Cabo-negro	do	21,870	51,452
Tree ferns	whole tree	26	31
Dipterocap resins	kilos	.....	44,975

INCOME TAX

During the fiscal year covered by this report there were collected as income tax ₱1,997,759.67 as compared with ₱4,964,793.57 during the year 1921, a decrease of ₱2,967,033.90, or 59.74 per cent. The 1922 collections consisted of ₱1,943,943.64 as taxes and ₱53,816.03 as penalties, while the 1921 collections consisted of ₱4,880,370.25 as taxes and ₱84,423.32 as penalties, a decrease of 60.16 per cent in taxes and of 36.25 per cent in penalties. This decrease in collection was due, first, to the great business depression prevailing during the year 1921 which resulted in a very considerable shrinkage of the incomes of individuals and associations in that year as compared with 1920; and, second, to the acute scarcity of money which resulted in the inability of the taxpayers to pay the taxes assessed. The delinquency in the payment of taxes was so great that in many cases this Office was driven to the extreme of requesting the provincial and city fiscals to institute court proceedings to enforce the collection of taxes. The decrease in collections would have been much greater had it not been for the increase of the field force of this Office provided for in the 1922 Appropiation Act which brought about an increased activity in the detection of undeclared income, the disallowance of non-deductible expenses claimed by income taxpayers, and the filing of delinquent tax returns.

During the last year special effort has been exerted for a better systematization and coördination of work and for a more extensive campaign for the detection of persons delinquent in

filing returns. The former income tax division and income tax examiners' division were merged into one division known as the income tax division, effective October 16, 1922. Additional income-tax examiners were sent to the provinces in August, 1922, to make the field audit of returns filed and to detect persons and associations delinquent in filing returns. In the same month all the deputy provincial treasurers in the municipalities were urged to start, with the coöperation of other internal revenue officers, a systematic and vigorous campaign for the enforcement of the Income Tax Law. The selection of such deputy treasurers for the leading rôle in the campaign was due to the following reasons: first, a nationwide campaign was necessary and this could be accomplished only through the instrumentality of the deputy treasurer stationed in every municipality; and, second, the deputy treasurer is better qualified than any other revenue officer to determine easily the persons and associations liable to file returns in his municipality, on account of the peculiar nature of his official functions, the smallness of the territory of his jurisdiction and his being permanently stationed in the municipality, which afford him peculiar facilities to acquire a more or less accurate knowledge of local business affairs and the financial standing of the residents of the locality. Sufficient time has not yet elapsed to permit the just appraisal of all the merits and drawbacks of the campaign in actual practice.

Comparative statement of personal and corporation[a] returns filed during the calendar years 1921 and 1922, by provinces

Province	Individual returns					
	1921			1922		
	Taxable	Exempt	Total	Taxable	Exempt	Total
1. Abra	7	12	19	2	21	23
2. Agusan	6	19	25	1	22	23
3. Albay	70	89	159	36	120	156
4. Antique	15	18	33	8	38	46
5. Bataan	19	19	38	13	8	21
6. Batanes						
7. Batangas	99	143	242	28	170	198
8. Bohol	3	33	36	11	34	45
9. Bukidnon	6	6	12	2	9	11
10. Bulacan	70	40	110	117	139	256
11. Cagayan	80	130	210	50	189	239
12. Camarines Norte	24	64	88	29	67	96
13. Camarines Sur	49	60	109	20	105	125
14. Capiz	32	108	140	6	53	59
15. Cavite	25	44	69	11	72	83
16. Cebu	280	176	456	205	214	419
17. Cotabato	15	7	22	6	7	13
18. Davao	49	41	90	22	70	92
19. Ilocos Norte	6	48	54	3	67	70
20. Ilocos Sur	29	117	146	16	113	129
21. Iloilo	361	242	603	247	249	496
22. Isabela	34	69	103	15	92	107
23. Laguna	110	82	192	120	134	254
24. Lanao	18	21	39	11	24	35

[a] Includes corporations, partnerships, and other associations subject to file returns under the law.

Comparative statement of personal and corporation[a] returns filed during the calendar years 1921 and 1922, by provinces—Continued

Province	Individual returns					
	1921			1922		
	Taxable	Exempt	Total	Taxable	Exempt	Total
25. La Union	11	96	107	4	88	92
26. Leyte	49	148	197	39	162	201
27. Manila[b]	3,810	1,606	5,416	2,886	2,900	5,786
28. Marinduque	5	43	48	1	64	65
29. Masbate	16	20	36	21	38	59
30. Mindoro	21	41	62	14	32	46
31. Misamis	47	105	152	21	124	145
32. Mountain	15	22	37	27	32	59
33. Nueva Ecija	59	94	153	88	150	238
34. Nueva Vizcaya	.....	8	8	1	9	10
35. Occidental Negros	241	146	387	98	282	380
36. Oriental Negros	66	57	123	20	58	78
37. Palawan	13	13	26	7	19	26
38. Pampanga	116	71	187	111	95	206
39. Pangasinan	37	69	106	31	85	116
40. Rizal	65	33	98	55	78	133
41. Romblon	.....	12	12	.....	12	12
42. Samar	29	205	234	25	169	194
43. Sorsogon	34	62	96	9	67	76
44. Sulu	26	16	42	6	19	25
45. Surigao	27	51	78	11	82	93
46. Tarlac	35	68	103	30	95	125
47. Tayabas	102	263	365	155	335	490
48. Zambales	6	34	40	10	27	37
49. Zamboanga	62	75	137	46	83	129
Total	6,299	4,946	11,245	4,695	7,122	11,817

Province	Corporation returns[a]					
	1921			1922		
	Taxable	Exempt	Total	Taxable	Exempt	Total
1. Abra	1	.....	1	3	1	4
2. Agusan	3	2	5	12	10	22
3. Albay	24	29	53	40	33	73
4. Antique	2	.....	2	13	8	21
5. Bataan	1	.....	1	11	.....	11
6. Batanes	.....	.....	.....	.....	.....	.....
7. Batangas	60	10	70	42	21	63
8. Bohol	6	9	15	51	13	64
9. Bukidnon	1	1	2	1	1	2
10. Bulacan	50	7	57	55	18	73
11. Cagayan	55	10	65	62	22	84
12. Camarines Norte	13	2	15	12	13	25
13. Camarines Sur	18	13	31	30	19	49
14. Capiz	42	8	50	48	16	64
15. Cavite	19	6	25	37	6	43
16. Cebu	63	41	104	161	76	237
17. Cotabato	1	19	20	15	1	16
18. Davao	26	64	90	11	71	82
19. Ilocos Norte	9	10	19	18	10	28
20. Ilocos Sur	108	10	118	65	23	88
21. Iloilo	191	40	231	175	53	228
22. Isabela	17	.....	17	26	2	28
23. Laguna	84	28	112	99	34	133
24. Lanao	.....	.....	.....	21	3	24
25. La Union	6	3	9	17	5	22
26. Leyte	59	23	82	105	66	171
27. Manila[b]	803	841	1,644	569	1,030	1,599
28. Marinduque	1	1	2	4	2	6
29. Masbate	5	2	7	8	6	14
30. Mindoro	3	2	5	7	1	8
31. Misamis	21	18	39	79	31	110
32. Mountain	10	2	12	14	9	23
33. Nueva Ecija	25	22	47	32	29	61
34. Nueva Vizcaya	1	.....	1	.....	.....	.....
35. Occidental Negros	42	13	55	64	31	95
36. Oriental Negros	37	10	47	29	22	51
37. Palawan	3	2	5	4	3	7
38. Pampanga	28	10	38	30	11	41

[a] Includes corporations, partnerships, and other associations subject to file returns under the law.

[b] Includes returns filed in Manila by corporations and individuals resident in provinces.

Comparative statement of personal and corporation[a] returns filed during the calendar years 1921 and 1922, by provinces—Continued

Province	Corporation returns[a]					
	1921			1922		
	Taxable	Exempt	Total	Taxable	Exempt	Total
39. Pangasinan	15	55	70	36	58	94
40. Rizal	21	12	33	43	12	55
41. Romblon	1	4	5	3	1	4
42. Samar	60	23	83	24	34	58
43. Sorsogon	20	18	38	36	20	56
44. Sulu	6	6	12	1	8	9
45. Surigao	7	4	11	8	12	20
46. Tarlac	7	7	14	13	10	23
47. Tayabas	66	56	122	98	44	142
48. Zambales	2	3	5	2	2	4
49. Zamboanga	47	25	72	30	41	71
Total	2,090	1,471	3,561	2,264	1,942	4,206

Province	Total individual and corporation returns					
	1921			1922		
	Taxable	Exempt	Total	Taxable	Exempt	Total
1. Abra	8	12	20	5	22	27
2. Agusan	9	21	30	13	32	45
3. Albay	94	118	212	76	153	229
4. Antique	17	18	35	21	46	67
5. Bataan	20	19	39	24	8	32
6. Batanes	.....	.....	.....	.....	.....	.....
7. Batangas	159	153	312	70	191	261
8. Bohol	9	42	51	62	47	109
9. Bukidnon	7	7	14	3	10	13
10. Bulacan	120	47	167	172	157	329
11. Cagayan	135	140	275	112	211	323
12. Camarines Norte	37	66	103	41	80	121
13. Camarines Sur	67	73	140	50	124	174
14. Capiz	74	116	190	54	69	123
15. Cavite	44	50	94	48	78	126
16. Cebu	343	217	560	366	290	656
17. Cotabato	16	26	42	21	8	29
18. Davao	75	105	180	33	141	174
19. Ilocos Norte	15	58	73	21	77	98
20. Ilocos Sur	137	127	264	81	136	217
21. Iloilo	552	282	834	422	302	724
22. Isabela	51	69	120	41	94	135
23. Laguna	194	110	304	219	168	387
24. Lanao	18	21	39	32	27	59
25. La Union	17	99	116	21	93	114
26. Leyte	108	171	279	144	228	372
27. Manila[b]	4,613	2,447	7,060	3,455	3,930	7,385
28. Marinduque	6	44	50	5	66	71
29. Masbate	21	22	43	29	44	73
30. Mindoro	24	43	67	21	33	54
31. Misamis	68	123	191	100	155	255
32. Mountain	25	24	49	41	41	82
33. Nueva Ecija	283	159	442	162	313	475
34. Nueva Vizcaya	103	67	170	49	80	129
35. Occidental Negros	84	116	200	120	179	299
36. Oriental Negros	1	8	9	1	9	10
37. Palawan	16	15	31	11	22	33
38. Pampanga	144	81	225	141	106	247
39. Pangasinan	52	124	176	67	143	210
40. Rizal	86	45	131	98	90	188
41. Romblon	1	16	17	3	13	16
42. Samar	89	228	317	49	203	252
43. Sorsogon	54	80	134	45	87	132
44. Sulu	32	22	54	7	27	34
45. Surigao	34	55	89	19	94	113
46. Tarlac	42	75	117	43	105	148
47. Tayabas	168	319	487	253	379	632
48. Zambales	8	37	45	12	29	41
49. Zamboanga	109	100	209	76	124	200
Total	8,389	6,417	14,806	6,959	9,064	16,023

[a] Includes corporations, partnerships, and other associations subject to file returns under the law.

[b] Includes returns filed in Manila by corporations and individuals resident in provinces.

RÉSUMÉ

	1921		1922	
Individual returns:				
Taxable	6,299		4,695	
Exempt	4,946		7,122	
Total		11,245		11,817
Corporation returns:				
Taxable	2,090		2,264	
Exempt	1,471		1,942	
Total		3,561		4,206
Total individual and corporation returns:				
Taxable	8,389		6,959	
Exempt	6,417		9,064	
Grand total		14,806		16,023

Net income reported by personal returns, calendar years 1920 and 1921, by provinces

Province	1920	1921	Increase or decrease
Abra	₱52,663.19	₱7,962.50	(₱44,700.69)
Agusan	24,103.66	10,913.75	(13,189.91)
Albay	697,645.47	252,887.97	(444,757.50)
Antique	218,047.32	49,042.12	(169,005.20)
Bataan	117,781.47	57,666.99	(60,114.48)
Batanes	.....	.....	.....
Batangas	1,019,083.09	195,000.32	(824,082.77)
Bohol	19,009.14	65,147.79	46,138.65
Bukidnon	23,879.11	11,928.27	(11,950.84)
Bulacan	720,073.91	541,513.19	(178,560.72)
Cagayan	847,777.63	288,370.14	(559,407.49)
Camarines Norte	158,131.53	180,135.06	22,003.53
Camarines Sur	457,324.78	209,935.58	(247,389.20)
Capiz	334,562.60	44,527.40	(290,035.20)
Cavite	213,029.01	114,721.52	(98,307.49)
Cebu	3,291,300.24	1,921,662.76	(1,369,637.48)
Cotabato	124,588.84	32,288.01	(92,300.83)
Davao	407,780.21	73,217.19	(334,563.02)
Ilocos Norte	49,125.17	6,900.14	(42,225.03)
Ilocos Sur	355,430.00	184,471.10	(170,958.90)
Iloilo	8,431,022.42	2,664,548.64	(5,766,473.78)
Isabela	428,838.13	108,778.20	(320,059.93)
Laguna	981,724.64	822,590.62	(159,134.02)
Lanao	129,052.38	81,340.30	(47,712.08)
La Union	79,766.05	27,458.23	(52,307.82)
Leyte	449,419.01	314,362.95	(135,056.06)
Manila	68,228,487.25	39,115,113.08	(29,113,374.17)
Marinduque	26,420.34	6,680.00	(19,740.34)
Masbate	131,774.54	114,983.84	(16,790.70)
Mindoro	190,077.93	116,684.37	(73,393.56)
Misamis	420,115.63	172,950.60	(247,165.03)
Mountain	151,216.60	186,476.53	35,259.93
Nueva Ecija	589,786.80	494,459.22	(95,327.58)
Nueva Vizcaya	.....	7,094.88	7,094.88
Occidental Negros	7,204,711.63	1,123,097.27	(6,081,614.36)
Oriental Negros	1,838,840.86	261,486.59	(1,577,354.27)
Palawan	262,530.00	50,296.13	(212,233.87)
Pampanga	1,633,889.33	824,560.96	(809,328.37)
Pangasinan	507,525.00	190,318.27	(317,206.73)
Rizal	715,565.02	390,683.50	(324,881.52)
Romblon	.....	.....	.....
Samar	224,234.27	236,781.50	12,547.23
Sorsogon	324,743.47	47,691.99	(277,051.48)
Sulu	170,851.02	62,767.27	(108,083.75)
Surigao	429,569.88	98,126.56	(331,443.22)
Tarlac	669,904.06	235,804.27	(434,099.79)
Tayabas	1,223,213.18	1,101,618.08	(121,595.10)
Zambales	44,298.97	83,508.73	39,209.76
Zamboanga	774,990.64	359,630.96	(415,359.68)
Total	105,393,905.42	53,548,185.34	(51,845,720.08)

Total net income and tax assessed by provinces, 1921

Province	Net income			
	Personal	Corporation and partnership	Total	Per cent for each province
Abra	₱7,962.50	₱360.41	₱8,322.91	.00010
Agusan	10,913.75	28,536.02	39,449.77	.00047
Albay	252,887.97	53,812.27	306,700.24	.00365
Antique	49,042.12	161,692.64	210,734.76	.00251
Bataan	57,666.99	22,065.07	79,732.06	.00095
Batanes	.....	.....	.....	.....
Batangas	195,000.32	60,923.54	255,923.86	.00305
Bohol	65,147.79	84,118.94	149,266.73	.00178
Bukidnon	11,928.27	4,225.79	16,154.06	.00019
Bulacan	541,513.19	67,007.88	608,521.07	.00725
Cagayan	288,370.14	259,934.28	548,304.42	.00653
Camarines Norte	180,135.06	34,205.89	214,340.95	.00255
Camarines Sur	209,935.58	138,011.18	347,946.76	.00414
Capiz	44,527.40	88,728.86	133,256.26	.00159
Cavite	114,721.52	92,200.91	206,922.43	.00246
Cebu	1,921,662.76	842,705.81	2,764,368.57	.03293
Cotabato	32,288.01	75,581.01	107,869.02	.00128
Davao	73,217.19	23,690.67	96,907.86	.00115
Ilocos Norte	6,900.14	7,114.49	14,014.63	.00017
Ilocos Sur	184,471.10	81,143.40	265,614.50	.00316
Iloilo	2,664,548.64	2,934,385.47	5,598,934.11	.06670
Isabela	108,778.20	41,457.07	150,235.27	.00179
Laguna	822,590.62	222,354.79	1,044,945.41	.01245
Lanao	81,340.30	87,191.94	168,532.24	.00201
La Union	27,458.23	32,741.23	60,199.46	.00072
Leyte	314,362.95	263,790.79	578,153.74	.00689
Manila	39,115,113.08	22,775,506.57	61,890,619.65	.73724
Marinduque	6,680.00	5,487.00	12,167.00	.00014
Masbate	114,983.84	12,339.57	127,323.41	.00152
Mindoro	116,684.37	77,148.51	193,832.88	.00231
Misamis	172,950.60	371,145.10	544,095.70	.00648
Mountain	186,476.53	31,535.60	218,012.13	.00260
Nueva Ecija	494,459.22	143,095.68	637,554.90	.00759
Nueva Vizcaya	7,094.88	.....	7,094.88	.00008
Occidental Negros	1,123,097.27	466,196.07	1,589,293.34	.01893
Oriental Negros	261,486.59	110,175.79	371,662.38	.00443
Palawan	50,296.13	8,456.67	58,752.80	.00070
Pampanga	824,560.96	80,138.64	904,699.60	.01078
Pangasinan	190,318.27	68,342.26	258,660.53	.00308
Rizal	390,683.50	53,312.48	443,995.98	.00529
Romblon	.....	6,294.78	6,294.78	.00008
Samar	236,781.50	41,848.20	278,629.70	.00332
Sorsogon	47,691.99	104,028.49	151,720.48	.00181
Sulu	62,767.27	2,184.26	64,951.53	.00077
Surigao	98,126.56	55,275.15	153,401.71	.00183
Tarlac	235,804.27	17,355.54	253,159.81	.00302
Tayabas	1,101,618.08	167,382.60	1,269,000.68	.01512
Zambales	83,508.73	5,562.90	89,071.63	.00106
Zamboanga	359,630.96	89,635.37	449,266.33	.00535
Total	53,548,185.34	30,400,427.58	83,948,612.92	.....

Province	Tax yield			
	Personal	Corporation and partnersihp	Total personal and corporate, etc	Per cent for each province
Abra	₱22.09	₱33.16	₱55.25	.00002
Agusan	79.98	906.07	986.05	.00045
Albay	2,638.53	1,843.33	4,481.86	.00202
Antique	196.13	5,280.29	5,476.42	.00247
Bataan	315.51	1,057.99	1,373.50	.00062
Batanes	.....	.....	.....	.....
Batangas	1,601.20	1,832.52	3,433.72	.00155
Bohol	437.94	2,999.31	3,437.25	.00155
Bukidnon	45.85	126.77	172.62	.00008
Bulacan	5,236.52	3,107.20	8,343.72	.00377
Cagayan	2,569.78	8,685.78	11,255.56	.00508
Camarines Norte	1,573.90	1,055.43	2,629.33	.00119
Camarines Sur	3,586.11	4,171.62	7,757.73	.00350
Capiz	318.26	2,908.68	3,226.94	.00146
Cavite	2,828.24	2,961.73	5,789.97	.00261
Cebu	30,703.48	23,418.42	54,121.90	.02443
Cotabato	209.59	2,277.43	2,487.02	.00112

Total net income and tax assessed by provinces, 1921—Continued

Province	Tax yield			
	Personal	Corporation and partnership	Total personal and corporate, etc.	Per cent for each province
Davao	₱456.11	₱802.16	₱1,258.27	.00057
Ilocos Norte	40.00	524.25	564.25	.00025
Ilocos Sur	4,733.47	2,785.48	7,518.95	.00339
Iloilo	66,458.58	78,178.52	144,637.10	.06528
Isabela	2,631.90	2,866.88	5,498.78	.00248
Laguna	8,490.39	6,821.76	15,312.15	.00691
Lanao	550.28	2,304.14	2,854.42	.00129
La Union	146.99	971.89	1,118.88	.00051
Leyte	3,389.01	8,282.39	11,671.40	.00527
Manila	1,114,737.40	654,952.66	1,769,690.06	.79874
Marinduque	76.40	194.60	271.00	.00012
Masbate	766.97	370.46	1,137.43	.00051
Mindoro	1,052.61	1,665.60	2,718.21	.00123
Misamis	2,006.85	9,288.26	11,295.11	.00510
Mountain	2,113.94	1,061.22	3,175.16	.00143
Nueva Ecija	4,438.75	4,455.73	8,894.48	.00401
Nueva Vizcaya	32.85	.....	32.85	.00001
Occidental Negros	24,013.21	14,054.23	38,067.44	.01718
Oriental Negros	2,861.78	6,115.37	8,977.15	.00405
Palawan	456.20	271.91	728.11	.00033
Pampanga	12,132.65	2,421.33	14,553.98	.00657
Pangasinan	1,803.49	2,058.16	3,861.65	.00174
Rizal	4,163.10	1,856.43	6,019.53	.00272
Romblon	.....	188.85	188.85	.00009
Samar	1,952.31	1,538.26	3,490.57	.00158
Sorsogon	191.65	3,055.23	3,246.88	.00147
Sulu	738.60	65.53	804.13	.00036
Surigao	1,117.39	1,487.48	2,604.87	.00118
Tarlac	5,332.53	534.44	5,866.97	.00265
Tayabas	12,492.91	5,196.43	17,689.34	.00798
Zambales	857.05	166.88	1,023.93	.00046
Zamboanga	3,065.00	2,742.01	5,807.01	.00262
Total	1,335,663.48	879,944.27	2,215,607.75	.....

Personal income, calendar years 1920 and 1921, by sources

Distribution	1920		1921		Increase or decrease
	Amount	Per cent of total income	Amount	Per cent of total income	
Income from personal service:					
Salaries, wages, commissions, bonuses, directors, fees, etc	₱33,497,186.26	13	₱25,468,295.67	29	(₱8,028,890.59)
Business, trade, commerce, partnership, farming, profits from sale of real estate, stocks, bonds, and other property	176,911,099.09	68	35,191,010.81	40	(141,720,088.28)
Total	210,408,285.35	81	60,659,306.48	69	(149,748,978.87)
Income from property:					
Rents and royalties	12,683,760.92	5	11,383,422.81	13	(1,300,338.11)
Interest on bonds, notes, etc., including fiduciaries, and foreign sources	15,963,733.01	6	6,806,544.57	8	(9,157,188.44)
Dividends	19,671,896.08	8	9,168,871.42	10	(10,503,024.66)
Total	48,319,390.01	19	27,358,838.80	31	(20,960,551.21)
Total income	258,727,675.36	100	88,018,145.28	100	(170,709,530.08)
Less general deduction	153,333,769.94	.....	34,469,959.94	.....	(118,863,810.00)
Total net income	105,393,905.42	.....	53,548,185.34	.....	(51,845,720.08)

Comparative statement showing number of individual returns, by income classes for calendar years 1920 and 1921

Income class	1920	1921
4,000 to 6,000	919	861
6,000 to 8,000	1,024	891
8,000 to 10,000	780	659
10,000 to 15,000	1,052	733
15,000 to 20,000	512	296
20,000 to 25,000	280	162
25,000 to 30,000	196	77
30,000 to 35,000	137	47
35,000 to 40,000	95	37
40,000 to 45,000	51	25
45,000 to 50,000	64	14
50,000 to 60,000	77	35
60,000 to 70,000	52	19
70,000 to 80,000	46	13
80,000 to 90,000	21	5
90,000 to 100,000	21	4
100,000 to 150,000	45	13
150,000 to 200,000	20	7
200,000 to 250,000	17	3
250,000 to 300,000	11	2
300,000 to 350,000	12	2
350,000 to 400,000	2	1
400,000 to 450,000	1	.....
450,000 to 500,000	1	1
500,000 to 600,000	1	.....
600,000 to 700,000	1	.....
700,000 to 800,000	.....	.....
800,000 to 900,000	1	.....
900,000 to 1,000,000	.....	.....
1,000,000 and over	.....	.....
Total	5,439	3,907

Comparative statement showing, by income classes, the number of corporations (including partnership) returns filed for the calendar years 1920 and 1921

Income class	1920	1921
0 to 10,000	1,314	1,867
10,000 to 25,000	288	212
25,000 to 50,000	148	87
50,000 to 100,000	86	49
100,000 to 250,000	75	36
250,000 to 500,000	28	6
500,000 to 1,000,000	13	4
1,000,000 and over	11	3
Total	1,963	2,264

INHERITANCE TAX

Under the provisions of Article XI, chapter 40 of the Administrative Code, there was collected during the year just ended the amount of ₱125,516.63 as taxes and penalties on inheritances, legacies, and other acquisitions *mortis causa,* as compared with ₱211,572.67 collected during the previous year, showing a decrease of ₱86,056.04.

Inheritance tax cases during the year 1922

Province	Number of returns	Total net inventoried value[a]	Total taxes assessed
Abra	27	₱17,394.34	₱470.43
Agusan	2		
Albay	1	10,615.12	330.53
Antique			
Bataan	3	38,888.90	1,145.15
Batanes			
Batangas	11	89,068.72	1,337.71
Bohol	7	53,537.88	636.58
Bukidnon			
Bulacan	58	324,746.09	7,051.36
Cagayan	3	200.00	2.00
Camarines Norte	2	52,241.00	423.62
Camarines Sur	4	32,746.44	430.28
Capiz	3	46,845.05	746.57
Cavite	3	2,100.00	64.67
Cebu	14	92,587.95	1,266.80
Cotabato			
Davao	3		
Ilocos Norte	5	122,610.18	4,478.72
Ilocos Sur	24	206,374.80	2,599.79
Iloilo	26	183,130.34	2,883.71
Isabela	8	18,322.62	164.60
Laguna	1	8,750.00	37.97
Lanao			
La Union	8	21,592.52	462.50
Leyte	54	76,317.73	1,327.12
Manila	92	2,928,197.27	78,844.97
Marinduque	25	57,860.52	456.38
Masbate			
Mindoro	1	7,371.07	73.71
Misamis	3	9,965.77	76.75
Mountain	3	8,574.92	48.82
Nueva Ecija	5	5,787.05	85.77
Nueva Vizcaya			
Occidental Negros		8,070.00	22.85
Oriental Negros	8	111,124.56	988.53
Palawan			
Pampanga	8	261,972.23	5,682.26
Pangasinan	7	7,939.54	159.73
Rizal	19	71,348.02	1,302.10
Romblon	3	3,670.00	78.80
Samar	2	87,323.78	1,504.44
Sorsogon			
Sulu			
Surigao	1	18,161.97	91.60
Tarlac			
Tayabas	37	295,637.47	3,353.94
Zambales	1		
Zamboanga	19	52,598.75	375.07
Total	501	5,333,672.60	119,005.83

[a] Except returns are not included.

The following statement shows the number of, and action taken on inheritance returns during the year covered by this report:

Province	Number of returns	Disposed of	Collection pending on—	
			1922	Back years
Abra	27	18	9	4
Agusan	2		2	
Albay	1	1		1
Antique				
Bataan	3	1	2	
Batanes				
Batangas	11	9	2	6
Bohol	7	5	2	
Bukidnon				
Bulacan	58	50	8	9
Cagayan	3		3	2
Camarines Norte	2	1	1	3
Camarines Sur	4	2	2	4
Capiz	3	2	1	2
Cavite	3	3		2
Cebu	14	12	2	7
Cotabato				1
Davao	3	2	1	1
Ilocos Norte	5	3	2	3
Ilocos Sur	24	18	6	2
Iloilo	26	18	8	4
Isabela	8	7	1	
Laguna	1	1		2
Lanao				1
La Union	8	6	2	2
Leyte	54	35	19	5
Manila	92	90	2	5
Marinduque	25	25		
Masbate				
Mindoro	1	1		
Misamis	3	2	1	
Mountain	3	3		
Nueva Ecija	5	3	2	2
Nueva Vizcaya				
Occidental Negros				3
Oriental Negros	8	5	3	4
Palawan				
Pampanga	8	6	2	4
Pangasinan	7	3	4	2
Rizal	19	17	2	
Romblon	3	3		
Samar	2	1	1	
Sorsogon				
Sulu				
Surigao	1	1		
Tarlac				
Tayabas	37	31	6	4
Zambales	1	1		
Zamboanga	19	19		3
Total	501	405	96	88

STAMP AND CEDULA ACCOUNT

During the year covered by this report, internal revenue and documentary stamps and cedulas were received and issued in the value shown in the following statement:

Philippine Internal-Revenue Stamps and Cedulas

	Internal-revenue stamps	Documentary stamps	Cedulas	Internal revenue strip stamps	Totals
On hand January 1, 1922	₱110,139,140.00	₱4,502,005.12	₱2,145,220.00	₱8,256,758.50	₱125,043,123.62
Received from the United States	82,683,000.00	1,370,000.00			84,053,000.00
Received from Bureau of Printing		37,564.32	5,610,000.00	3,979,280.00	9,626,844.32
Received from provinces			7,232.00	4,800.00	12,032.00
Total	192,822,140.00	5,909,569.44	7,762,452.00	12,240,838.50	218,734,999.94
Issued to Internal-revenue officers for sale	14,965,060.00	540,672.32	5,588,215.00	6,381,623.50	27,475,570.82
Destroyed by Auditor's inspectors			700.00		700.00
Stamps lost in transit and dropped from account as per authority of the Insular Auditor	100.00				100.00
Balance, January 1, 1923	177,856,980.00	5,368,897.12	2,173,537.00	5,859,215.00	191,258,629.12
Total	192,822,140.00	5,909,569.44	7,762,452.00	12,240,838.50	218,734,999.94

United States Internal-Revenue Stamps

	Cigars		Cigarettes	
	Number	Value	Number	Value
Balance on hand, January 1, 1922	14,333,024	$4,759,199.805	2,296,361	$112,872.48
Over collections due to fractions		.37		.01
Total	14,333,024	4,759,200.175	2,296,361	112,872.49
Sold during the year 1922	2,394,088	713,092.615	24,534	1,539.25
Balance, January 1, 1923	11,938,936	4,046,107.56	2,271,827	111,333.24
Total	14,333,024	4,759,200.175	2,296,361	112,872.49

	Tobacco		Totals	
	Number	Value	Number	Value
Balance on hand, January 1, 1922	183,674	$13,096.89	16,813,059	$4,885,169.175
Over collections due to fractions				.38
Total	183,674	13,096.89	16,813,059	4,885,169.555
Sold during the year 1922	1,000	45.00	2,419,622	714,676.865
Balance, January 1, 1923	182,674	13,051.89	14,393,437	4,170,492.69
Total	183,674	13,096.89	16,813,059	4,885,169.555

United States Internal-Revenue Documentary Stamps

	Number	Value
Balance, January 1, 1922:		
In hands of Collector of Custom	817	$308.25
In hands of Collector of Internal Revenue	36,450	18,800.00
Total	37,267	19,108.25
Sold during the year 1922	4,463	2,049.00
Balance, January 1, 1923:		
In hands of Collector of Customs	604	209.25
In hands of Collector of Internal Revenue	32,200	16,850.00
Total	37,267	19,108.25

Collections made during the year 1922 covering tobacco inspection fees and fines

Province	Leaf tobacco	Compromises	Total
Ilocos Sur	₱125.25	.....	₱125.25
Iloilo	744.75	₱315.00	1,059.75
Isabela	1,159.60	690.00	1,849.60
La Union	25.75	.....	25.75
Nueva Ecija	27.38	.....	27.38
Occidental Negros	.....	567.00	567.00
Pampanga	13.75	.....	13.75
Pangasinan	145.00	.....	145.00
Bureau of Agriculture [a]	667.97	.....	667.97
Total	2,909.45	1,572.00	4,481.45

[a] Proceeds from sales of tobacco leaves and seedlings.

PART II.—MISCELLANEOUS

FRANCHISE TAXES

The following statement shows the amount of franchise taxes collected during the year 1922 and their distribution as compared with those during the year 1921:

	1921	1922	Increase	Decrease	Per cent
Amount collected	₱431,757.54	₱303,545.89	.....	₱128,211.65	29.6
Accruing to the—					
Insular Government	243,633.47	109,922.81	.....	133,710.60	54.8
City of Manila	163,685.17	169,371.37	₱5,686.20	.....	3.4
Other provinces	5,721.31	5,657.51	.....	63.80	1.1
Other municipalities	18,717.59	18,594.20	.....	123.39	.7

The decrease in the 1922 collection was principally due to the fact that a cable company ceased to pay the tax on the franchise held by it, which was not recognized by the Government.

PEARL FISHING

Under the provisions of Act No. 2604, there was collected during the year covered by this report the amount of ₱3,332.50 as compared with ₱3,690 collected during the previous year, showing a decrease of ₱357.50. This collection accrued intact to the treasuries of the respective provinces where collected.

SPONGE FISHING

Pursuant to Act No. 2584, the fees for sponge fishing during the year amounted to ₱25, of which 20 per cent or ₱5 accrued to the Insular Treasury, 40 per cent or ₱10 to the provincial treasuries, and 40 per cent or ₱10 to the municipal treasuries concerned.

Respectfully submitted,

W. TRINIDAD
Collector of Internal Revenue

APPENDIXES

APPENDIX A.—*Statement showing, by provinces, the number of different kinds of internal-revenue licenses issued during the fiscal year 1922*

Province	Brewers	Distillers	Rectifiers	Retail liquor dealers	Retail "vino" dealers	Wholesale liquor dealers	Retail dealers in fermented liquors	Retail dealers in tuba, basi, and tapuy	Wholesale dealers in fermented liquors	Dealers in manufactured tobacco	Manufacturers of chewing and smoking tobacco	Manufacturers of cigars and cigarettes	Wholesale peddlers of manufactured tobacco	Wholesale peddlers of alcoholic products
Abra					45	1	2	72		9				
Agusan				2	8	2	2	438		118				
Albay		4		14	484	29	23	336	3	2,289	3		1	
Antique				6	41	7	6	407		66				
Bataan				3	356	4	36	2		949	1			2
Batanes				1	15			45		1				
Batangas		1	2	3	823	31	57	29		2,170				1
Bohol				2	128	10	7	2,409		84				
Bukidnon										18				
Bulacan		6	6	14	837	22	101	21	11	2,114	2	8	5	4
Cagayan		4	1	14	1,044	54	20	29	2	201	1	1	86	46
Camarines Norte				3	115	2	5	10		566				
Camarines Sur		4		6	381	27	12	228	2	1,613	5			1
Capiz				8	432	12	52	2,394	17	446				
Cavite				36	375	3	71		1	1,602				
Cebu				26	356	18	45	5,205	15	624			3	2
Cotabato				8	5		6	33		131	1			
Davao				16	32	10	31	176	11	557	1		2	1
Ilocos Norte				1	219	14	37	278	2	63				1
Ilocos Sur		1	1	6	389	17	14	272	1	188		4		2
Iloilo	3	2	2	40	520	31	110	3,659	46	936			1	
Isabela				9	603	20	15	6		72		1	1	13
Laguna		14	1	16	769	35	76	14	1	2,318	1		9	
Lanao				6	5	1	7	91		140				
La Union				14	363	23	35	191	1	175	2		3	3
Leyte				14	262	15	54	6,691	14	933		2		
Manila	1	2	17	188	2,016	162	180	38	37	3,376	27	43	48	3
Marinduque				1	38	3	5	319		385				
Masbate				2	57	2	1	257		235			1	
Mindoro					71	1	3	147		391				
Misamis				18	186	8	20	1,638	2	518			1	1
Mountain				14	6	6	18	5	5	72				
Nueva Ecija				11	936	48	62	33		1,308			1	
Nueva Vizcaya					17		1	22		9			1	
Occidental Negros	1	1	1	31	395	44	110	2,135	18	708			1	
Oriental Negros				6	80	6	13	1,341	4	143				
Palawan				2	66		1	120		71				
Pampanga		9	5	28	500	23	117	5	5	2,258	1	1	4	

APPENDIX A.—*Statement showing, by provinces, the number of different kinds of internal-revenue licenses issued during the fiscal year 1922*—Continued

Province	Brewers	Distillers	Rectifiers	Retail liquor dealers	Retail "vino" dealers	Wholesale liquors dealers	Retail dealers in fermented liquors	Retail dealers in tuba, basi, and tapuy	Wholesale dealers in fermented liquors	Dealers in manufactured tobacco	Manufacturers of chewing and smoking tobacco	Manufacturers of cigars and cirettes	Wholesale peddlers of manufactured tobacco	Wholesale peddlers of alcoholic products
Pangasinan		12	1	21	2,003	117	72	127	5	2,246	1	4	6	6
Rizal				44	946	14	118	5		2,524	9	41	6	
Romblon				1	113	7	5	616		160				
Samar		1		10	289	20	28	4,562	1	968				
Sorsogon				4	255	27	11	33		1,595			1	
Sulu				5	11	3	7	2	2	442				
Surigao				1	129	7	28	816		85				
Tarlac				7	569	43	22	15		867			1	
Tayabas		13		16	969	63	78	84	4	2,348				
Zambales				7	238	11	33	9	5	589			1	
Zamboanga				7	20		16	298		231				
Total	5	74	37	692	18,517	1,003	1,773	35,663	215	39,912	55	105	183	86

Province	Retail peddlers of manufactured tobacco	Retail peddlers of alcoholic products	Retail leaf tobacco dealers	Repackers of wines and distilled spirits	Total	Merchants and manufacturers	Printers and publishers	Common carriers, etc.	Contractors and warehousemen, etc.	Peddlers of merchandise	Commercial brokers	Stockbrokers	Real-estate brokers	Total
Abra	1		27		157	107		17	33	313				470
Agusan			139		709	512	1	22	16	236	1			788
Albay	15				3,201	2,888	3	214	306	738	14		1	4,164
Antique			70		603	349		39	5	293	1			687
Bataan					1,353	1,239		41	130	589				1,999
Batanes					62	9				71				80
Batangas	31		61		3,209	2,758		140	633	4,068	2		2	7,603
Bohol			893		3,533	1,800		232	142	3,372	7			5,553
Bukidnon			2		20	65		12	1	21				99
Bulacan	10		43		3,204	2,864	3	232	529	2,139			1	5,768
Cagayan	3	10	239	2	1,807	1,621	3	187	108	1,131	129		2	3,181
Camarines Norte	1				702	796		59	87	229	2		2	1,175
Camarines Sur	17				2,296	2,138	3	83	231	1,010	5			3,470
Capiz	13	1	421		3,796	1,048	102	106		1,164	8			2,428
Cavite	29		6		2,123	2,230	2	183	410	876				3,701
Cebu	6	1	2,272		8,573	4,022	7	732	502	3,188	20	9	2	8,182

Cotabato	24		81		289	169		2	16	181	4			372
Davao	5		42		884	1,004	1	81	72	209	10			1,377
Ilocos Norte		3	32		650	492	3	89	68	758	3			1,413
Ilocos Sur	11	1	89		996	766	18	63	115	975	3		3	1,943
Iloilo	7	2	665	8	6,032	2,740	10	346	401	3,167	49	8	26	6,747
Isabela	3	6	15		764	944	2	45	106	803	239	1		2,140
Laguna	12	2	6		3,274	3,717	3	346	674	1,756	1		1	6,498
Lanao	1		203		454	198		25	54	191	3			471
La Union	5		31		846	783	2	41	135	532				1,493
Leyte			1,357		9,342	8,276	3	235	481	2,120	10			11,125
Manila	45		12	11	6,206	10,956	85	4,936	2,004	2,169	223	90	191	20,654
Marinduque			7		758	922		188	24	148				1,282
Masbate			31		586	715	1	16	16	199	3			950
Mindoro			3		616	602		92	34	471	1			1,200
Misamis		2	576		2,970	2,079	3	246	148	793	9		16	3,294
Mountain			16		142	252	2	30	69	96	2	1	3	455
Nueva Ecija	24		38	1	2,462	2,071	1	251	659	995	5		1	3,983
Nueva Vizcaya			1		51	126	1		11	241				379
Occidental Negros			711		4,156	1,993	4	311	207	2,452	6		2	4,975
Oriental Negros			367		1,960	1,101	1	129	106	608	1		2	1,948
Palawan	1	5	57		323	221			1	195				417
Pampanga	32		2		2,990	2,474	5	87	520	1,321	1		1	4,409
Pangasinan	41	7	63		4,732	3,498	13	232	832	3,540	3		3	8,121
Rizal	9		2		3,718	3,744	2	329	723	1,358			3	6,159
Romblon	1		39		942	517		63	16	105	4			705
Samar	1		707		6,587	3,241	1	96	64	1,257	13			4,672
Sorsogon	4		3		1,933	2,501	2	28	162	287	14		1	2,995
Sulu	85		145		702	359	1	13	32	68	5	4	1	483
Surigao			203		1,269	912		19	21	196	1			1,149
Tarlac	8		12		1,544	1,428	1	79	256	595	1		1	2,361
Tayabas	42		14		3,631	4,296	2	371	758	2,174	2		8	7,611
Zambales	43	5			941	884	2	95	82	577	1	2		1,643
Zamboanga	4		100		676	378		4	21	244				647
Total	534	45	9,853	22	108,774	88,805	293	11,187	12,021	50,219	806	115	273	163,719

APPENDIX A.—*Statement showing, by provinces, the number of different kinds of internal-revenue licenses issued during the fiscal year 1922*—Continued

Province	Customs and immigration brokers	Pawnbrokers	Theaters, museums, etc.	Circuses	Billiard tables	Lawyers, medical practitioners, etc.	Chiropodists, manicurists, tattoers, etc.	Pharmacists and farriers	Race tracks	Pearl fisheries	Boxing or sparring exhibitions	Cockpits	Opticians, etc.	Midwives and cirujanos ministrantes
Abra						10						17		
Agusan			6		30	3						7		3
Albay			11		96	36	3	13				61	7	1
Antique			2		4	4		1		1		9	1	
Bataan			20		49	10		4			3	29	7	4
Batanes												3		
Batangas		1	17		19	56	2	67				72	12	5
Bohol			3		82	13	2	2				91	1	1
Bukidnon												3		
Bulacan			21	1	97	65	1	44	4		1	32	17	6
Cagayan			1		11	20		6				41	3	7
Camarines Norte			1		11	5		4				11	1	5
Camarines Sur			7		85	24	3	10				49	3	2
Capiz			4		27	44		6			1	96	5	
Cavite		1	30		92	22	1	27			6	35	9	8
Cebu	6	4	17	31	283	76	3	26	1	35	1	135	7	3
Cotabato		2			8	4						2		
Davao			2		20	14	2	4			1	36	2	
Ilocos Norte			3		3	38		9				20	1	2
Ilocos Sur		1	5		7	40		19	1		1	33	6	
Iloilo	1	3	36	1	150	112	1	23			5	120	15	4
Isabela					9	17		1	1			30	3	1
Laguna		2	37		86	73	6	76			10	34	14	18
Lanao			1		27	2						9	1	
La Union			1		4	29		13				27	1	1
Leyte			30		184	31		4				178	3	2
Manila	31	40	49		49	794	66	325	1	1	8		153	22
Marinduque			1		7	8		1				10	2	4
Masbate			1		34	11			1			24		
Mindoro			1		12	10	2	1		2		25	2	1
Misamis	1	1	13	1	255	16		2				67	3	2
Mountain			3		10	11		6					3	1
Nueva Ecija	1		16		31	75		23			6	89	7	1
Nueva Vizcaya					2	2						10	1	
Occidental Negros			27		163	77	3	12			3	144	10	3
Oriental Negros	1		5		92	17		2				78	4	2
Palawan		1	1		1			1		15		7		
Pampanga			28		97	79	1	59			8	70	20	8
Pangasinan		1	45		62	84	4	70			2	73	10	

Rizal		1	38		87	75	3	75			11	32	23	4
Romblon					6	15				1		18	1	
Samar			2		63	24		3				172	1	2
Sorsogon			1		58	18		7				52		1
Sulu		2	1		17	4		1		56		2		1
Surigao			1	1	22	7		2				34	1	
Tarlac			12		17	36		16			1	46	3	1
Tayabas			16	1	109	86	11	71			7	87	25	200
Zambales			4		13	22	2	3				19	4	13
Zamboanga	5	6	5	1	39	20		13	14		2	18	6	2
Total	46	66	525	37	2,630	2,239	116	1,052	23	111	77	2,257	398	341

Province	Procuradores judiciales, agentes de negocios, etc.	Photographers, litographers, etc.	Veterinarians	Money lenders	Total	Dealers in preparations containing small quantities of drugs	Physicians, dentists, veterinary surgeons, etc.	Retail dealers on prohibited drugs	Wholesale dealers on drugs	Importers, manufacturers, etc. on prohibited drugs	Total	Sponge fishing	Grand total
Abra		3			30		3				3		660
Agusan	2	4			55	21	1				22		1,574
Albay	26	6			260	22	11	8			41		7,666
Antique	56	3		2	83	2					2		1,375
Bataan	4	5			135	41	3	4			48		3,535
Batanes					3								145
Batangas	6	7		3	267	11	32	32			75		11,154
Bohol	1	21		3	220	13		1			14		9,320
Bukidnon					3								122
Bulacan	12	13		1	315	1	49	30			80		9,367
Cagayan	40	9			138		8	5			13		5,139
Camarines Norte	4	3		1	46	15	9	5			29		1,952
Camarines Sur	12	14	1		210	10	13	4			27		6,003
Capiz	12	5		1	201		14	6			20		6,445
Cavite	4	10			245	7	10	6			23		6,092
Cebu	24	26		9	687	26	28	16			70		17,812
Cotabato		1			17								678
Davao	1	12		1	95	2	3	1			6		2,362
Ilocos Norte	9	12			97		5	3			8		2,168
Ilocos Sur	4	15		1	133		21	6			27		3,099
Iloilo	47	23	1	31	573	8	37	11		7	63		13,415
Isabela	21	14			97		3	1		1	5		3,006
Laguna	40	13	2		411	3	40	39	2		84		10,267
Lanao		5			45	7					7		977
La Union	4	9			89	4	1	2			7		2,435
Leyte	27	22	1	1	483	52	7	2			61		21,011
Manila	331	98	3	54	2,025	6	340	188	9	21	564		29,449
Marinduque	2	1			36	5					5		2,081

APPENDIX A.—*Statement showing, by provinces, the number of different kinds of internal-revenue licenses issued during the fiscal year 1922*—Continued

Province	Procuradores judiciales, agentes de negocios, etc.	Photographers, lithographers, etc.	Veterinarians	Money lenders	Total	Dealers in preparations containing small quantities of drugs	Physicians dentists, veterinary surgeons, etc.	Retail dealers on prohibited drugs	Wholesale dealers on drugs	Importers, manufacturers, etc. on prohibited drugs	Total	Sponge fishing	Grand total
Masbate	2	4			77	10	2				12		1,625
Mindoro	3	2			61		1				1		1,878
Misamis	8	17		1	387	38	3	1			42		6,693
Mountain	6	7			47		5	3			8		652
Nueva Ecija	3	3			255	2	29	18			49	1	6,750
Nueva Vizcaya	3				18	2					2		450
Occidental Negros	16	21		17	496	35	28	6		1	70		9,697
Oriental Negros	7	9			217	8	2	2			12		4,137
Palawan		3			29	1					1		770
Pampanga	9	16		1	396	20	64	48			132		7,927
Pangasinan	49	27		1	428	1	31	20			52		13,333
Rizal	7	10		4	370	1	46	31			78		10,325
Romblon	1	3			45								1,692
Samar	3	8		2	280	4	8	5			17		11,556
Sorsogon	7	3			147	35	5	4			44		5,119
Sulu	1	2			87								1,272
Surigao	2	6			76	3	2	2			7		2,501
Tarlac	15	8		4	159	2	9	12			23		4,087
Tayabas	6	27		1	647		40	35		1	76		11,965
Zambales	5	7			92	9	2	1			12		2,688
Zamboanga	11	6		1	149	19	4	4			27		1,499
Total	853	543	8	140	11,462	446	919	562	11	31	1,969	1	285,925

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*

Province	Excise taxes—Domestic			
	Distilled spirits		Fermented liquors	
	1921	1922	1921	1922
Abra				
Agusan				
Albay	₱45,982.35	₱71,971.83		
Antique				
Bataan				
Batanes				
Batangas	15,194.38	24,713.13		
Bohol				
Bukidnon				
Bulacan	197,154.76	150,994.90		
Cagayan	146,349.71	144,578.22		
Camarines Norte				
Camarines Sur	47,095.30	54,499.78		
Capiz				
Cavite				
Cebu				
Cotabato				
Davao				
Ilocos Norte				
Ilocos Sur	14,583.17	23,120.80		
Iloilo	62,930.00	67,102.00		
Isabela				
Laguna	73,460.66	76,804.52		
Lanao				
La Union				
Leyte				
Manila	2,216,808.10	2,256,523.34	₱366,884.13	₱333,540.00
Marinduque				
Masbate				
Mindoro				
Misamis				
Mountain				
Nueva Ecija				
Nueva Vizcaya				
Occidental Negros	965.58	518.70		
Oriental Negros				
Palawan				
Pampanga	47,436.00	66,076.90		
Pangasinan	180,816.84	301,991.74		
Rizal				
Romblon				
Samar	1,053.63	172.64		
Sorsogon				
Sulu				
Surigao				
Tarlac				
Tayabas	81,037.84	104,711.41		
Zambales				
Zamboanga				
Total	3,130,868.32	3,343,779.91	366,884.13	333,540.00

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	Excise taxes—Domestic			
	Manufactured tobacco		Cigars	
	1921	1922	1921	1922
Abra				
Agusan				
Albay	₱5,683.12	₱4,968.00		
Antique				
Bataan				
Batanes				
Batangas				
Bohol				
Bukidnon				
Bulacan	17.76	696.29	₱3,796.00	₱3,052.44
Cagayan			722.00	745.30
Camarines Norte				
Camarines Sur	41,539.80	44,639.04		
Capiz				
Cavite				
Cebu				
Cotabato				
Davao				
Ilocos Norte				
Ilocos Sur			11,199.20	12,944.87
Iloilo				
Isabela				194.18
Laguna	852.00	1,012.80		
Lanao				
La Union		24.96	340.00	3,112.38
Leyte			216.00	2,050.13
Manila	235,203.03	253,657.49	242,669.32	220,565.55
Marinduque				
Masbate				
Mindoro				
Misamis				
Mountain				
Nueva Ecija				
Nueva Vizcaya				
Occidental Negros				
Oriental Negros				
Palawan				
Pampanga	13,920.00	13,728.00	700.00	2,660.00
Pangasinan			5,299.02	9,802.27
Rizal	5,791.20	7,804.80	1,311.00	2,809.00
Romblon				
Samar				
Sorsogon				
Sulu	120.90			
Surigao				
Tarlac				
Tayabas				
Zambales				
Zamboanga				7.72
Total	303,127.81	326,531.38	266,252.54	257,943.84

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	Excise taxes—Domestic			
	Cigarettes		Matches	
	1921	1922	1921	1922
Abra				
Agusan				
Albay				
Antique				
Bataan				
Batanes				
Batangas				
Bohol				
Bukidnon				
Bulacan				
Cagayan				
Camarines Norte				
Camarines Sur				
Capiz				
Cavite				
Cebu				
Cotabato				
Davao				
Ilocos Norte				
Ilocos Sur				
Iloilo				
Isabela				
Laguna				
Lanao				
La Union				
Leyte				
Manila	₱5,388,393.58	₱5,745,724.30	₱50,118.00	₱24,960.00
Marinduque				
Masbate				
Mindoro				
Misamis				
Mountain				
Nueva Ecija				
Nueva Vizcaya				
Occidental Negros				
Oriental Negros				
Palawan				
Pampanga	24,318.00	11,772.00		
Pangasinan				
Rizal				
Romblon				
Samar				
Sorsogon				
Sulu				
Surigao				
Tarlac				
Tayabas				
Zambales				
Zamboanga				
Total	5,412,711.58	5,757,496.30	50,118.00	24,960.00

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	Excise taxes—Domestic					
	Wines and imitations		Cinematographic films		Coal and coke	
	1921	1922	1921	1922	1921	1922
Abra						
Agusan						
Albay						₱70.92
Antique						
Bataan				₱10.00		
Batanes						
Batangas	₱2.00					
Bohol						
Bukidnon						
Bulacan						
Cagayan	316.00					
Camarines Norte						
Camarines Sur						
Capiz						
Cavite				15.00		
Cebu				15.00	₱13,341.69	9,889.55
Cotabato						
Davao						
Ilocos Norte						
Ilocos Sur						
Iloilo				65.00	2,000.00	2,000.00
Isabela						
Laguna	6.00	₱40.44		10.00		
Lanao						
La Union						
Leyte						
Manila	157,325.95	170,303.28	₱792.05	127.15		11,322.50
Marinduque						
Masbate						
Mindoro				10.00		
Misamis						
Mountain						
Nueva Ecija				15.00		
Nueva Vizcaya						
Occidental Negros				10.00		
Oriental Negros						
Palawan						
Pampanga	310.00	600.00		30.00		
Pangasinan						
Rizal				20.00		
Romblon						
Samar						
Sorsogon						
Sulu						
Surigao						
Tarlac						
Tayabas						
Zambales						
Zamboanga						
Total	157,959.95	170,943.72	792.05	327.15	15,341.09	23,282.97

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	Excise taxes Imported			
	Distilled spirits		Fermented liquors	
	1921	1922	1921	1922
Abra				
Agusan				
Albay				
Antique				
Bataan				
Batanes				
Batangas				
Bohol				
Bukidnon				
Bulacan				
Cagayan				
Camarines Norte				
Camarines Sur				
Capiz				
Cavite				
Cebu	₱2,367.16	₱3,732.65	₱8.90	₱230.70
Cotabato				
Davao				
Ilocos Norte				
Ilocos Sur				
Iloilo	13,316.66	9,326.01	212.80	265.00
Isabela				
Laguna				
Lanao				
La Union				
Leyte				
Manila	345,279.30	257,942.61	11,858.52	15,173.29
Marinduque				
Masbate				
Mindoro				
Misamis				
Mountain				
Nueva Ecija				
Nueva Vizcaya				
Occidental Negros				
Oriental Negros				
Palawan	11.44	37.19		
Pampanga				
Pangasinan				
Rizal				
Romblon				
Samar				
Sorsogon				
Sulu	112.80	280.20	66.70	116.71
Surigao				
Tarlac				
Tayabas				
Zambales				
Zamboanga	1,823.76	887.75	288.70	20.94
Total	362,911.12	272,206.41	12,435.62	15,806.64

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	Excise taxes—Imported			
	Manufactured tobacco		Cigars	
	1921	1922	1921	1922
Abra				
Agusan				
Albay				
Antique				
Bataan				
Batanes				
Batangas				
Bohol				
Bukidnon				
Bulacan				
Cagayan				
Camarines Norte				
Camarines Sur				
Capiz				
Cavite				
Cebu	₱249.60	₱243.60		
Cotabato				
Davao				
Ilocos Norte				
Ilocos Sur				
Iloilo	76.02	63.06		
Isabela				
Laguna				
Lanao				
La Union				
Leyte				
Manila	206,962.48	165,300.55	₱5.70	₱3.90
Marinduque				
Masbate				
Mindoro				
Misamis				
Mountain				
Nueva Ecija				
Nueva Vizcaya				
Occidental Negros				
Oriental Negros				
Palawan	45.00	51.90		
Pampanga				
Pangasinan				
Rizal				
Romblon				
Samar				
Sorsogon				
Sulu	8,049.07	6,715.32		
Surigao				
Tarlac				
Tayabas				
Zambales				
Zamboanga	1,352.01	2,425.09		
Total	216,734.18	174,799.52	5.70	3.90

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	Excise taxes—Imported			
	Cigarettes		Matches	
	1921	1922	1921	1922
Abra				
Agusan				
Albay				
Antique				
Bataan				
Batanes				
Batangas				
Bohol				
Bukidnon				
Bulacan				
Cagayan				
Camarines Norte				
Camarines Sur				
Capiz				
Cavite				
Cebu	₱21.20	₱5.20	₱1,050.00	
Cotabato				
Davao				
Ilocos Norte				
Ilocos Sur				
Iloilo		2.80	328.60	₱119.65
Isabela				
Laguna				
Lanao				
La Union				
Leyte				
Manila	434,092.55	280,146.29	396,103.65	410,388.14
Marinduque				
Masbate				
Mindoro				
Misamis				
Mountain				
Nueva Ecija				
Nueva Vizcaya				
Occidental Negros				
Oriental Negros				
Palawan	.40		27.60	50.20
Pampanga				
Pangasinan				
Rizal				
Romblon				
Samar				
Sorsogon				
Sulu			1,604.60	1,893.60
Surigao				
Tarlac				
Tayabas				
Zambales				
Zamboanga		8.00	1,561.40	557.45
Total	434,114.15	280,162.29	400,675.85	413,009.04

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	Excise taxes—Imported			
	Wines and imitations		Skimmed milk	
	1921	1922	1921	1922
Abra				
Agusan				
Albay				
Antique				
Bataan				
Batanes				
Batangas				
Bohol				
Bukidnon				
Bulacan				
Cagayan				
Camarines Norte				
Camarines Sur				
Capiz				
Cavite				
Cebu	₱954.20	₱2,655.00		
Cotabato				
Davao				
Ilocos Norte				
Ilocos Sur				
Iloilo	6,126.60	5,970.86		
Isabela				
Laguna				
Lanao				
La Union				
Leyte				
Manila	84,235.82	102,396.06	₱136.80	₱170.28
Marinduque				
Masbate				
Mindoro				
Misamis				
Mountain				
Nueva Ecija				
Nueva Vizcaya				
Occidental Negros				
Oriental Negros				
Palawan		1.60		
Pampanga				
Pangasinan				
Rizal				
Romblon				
Samar				
Sorsogon				
Sulu	14.40	132.16		
Surigao				
Tarlac				
Tayabas				
Zambales				
Zamboanga	74.20	31.13		
Total	91,405.22	111,186.81	136.80	170.28

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	Excise taxes—Imported			
	Playing cards		Cinematographic films	
	1921	1922	1921	1922
Abra				
Agusan				
Albay	₱25.80			
Antique				
Bataan				
Batanes				
Batangas				
Bohol				
Bukidnon				
Bulacan				
Cagayan				
Camarines Norte				
Camarines Sur				
Capiz				
Cavite				
Cebu	1,691.40	₱1,020.90		
Cotabato				
Davao				
Ilocos Norte				
Ilocos Sur				
Iloilo	13,797.79	22,693.84		
Isabela				
Laguna				
Lanao				
La Union				
Leyte				
Manila	155,103.06	128,764.19	₱48,415.15	₱40,550.98
Marinduque				
Masbate				
Mindoro				
Misamis				
Mountain				
Nueva Ecija				
Nueva Vizcaya				
Occidental Negros				
Oriental Negros				
Palawan	30.60			
Pampanga				
Pangasinan				
Rizal				
Romblon				
Samar				
Sorsogon				
Sulu				
Surigao				
Tarlac				
Tayabas				
Zambales				
Zamboanga		48.00		
Total	170,648.65	152,526.93	48,415.15	40,550.98

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	Excise taxes—Imported			
	Kerosene or petroleum		Naptha, gasoline, etc.	
	1921	1922	1921	1922
Abra				
Agusan				
Albay				
Antique				
Bataan				
Batanes				
Batangas				
Bohol				
Bukidnon				
Bulacan				
Cagayan				
Camarines Norte				
Camarines Sur				
Capiz				
Cavite				
Cebu	₱129,172.99	₱150,881.27	₱92,205.69	₱77,493.54
Cotabato				
Davao				
Ilocos Norte				
Ilocos Sur				
Iloilo	96,007.12	95,613.58	51,774.61	107,103.45
Isabela				
Laguna				
Lanao				
La Union				
Leyte				
Manila	393,672.48	439,677.91	626,560.65	616,800.98
Marinduque				
Masbate				
Mindoro				
Misamis				
Mountain				
Nueva Ecija				
Nueva Vizcaya				
Occidental Negros				
Oriental Negros				
Palawan	33.82	66.23		
Pampanga				
Pangasinan				
Rizal				
Romblon				
Samar				
Sorsogon				
Sulu				2.40
Surigao				
Tarlac				
Tayabas				
Zambales				
Zamboanga	12,774.38	23,473.12	10,250.51	14,501.07
Total	631,660.79	709,712.11	780,791.46	815,901.44

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	Excise taxes—Imported			
	Lubricating oils		Prohibited drugs	
	1921	1922	1921	1922
Abra				
Agusan				
Albay				
Antique				
Bataan				
Batanes				
Batangas				
Bohol				
Bukidnon				
Bulacan				
Cagayan				
Camarines Norte				
Camarines Sur				
Capiz				
Cavite				
Cebu	₱2,569.24	₱16,843.84		
Cotabato				
Davao				
Ilocos Norte				
Ilocos Sur				
Iloilo	4,573.36	6,274.40		
Isabela				
Laguna				
Lanao				
La Union				
Leyte				
Manila	261,964.90	138,004.53	₱0.24	₱15.23
Marinduque				
Masbate				
Mindoro				
Misamis				
Mountain				
Nueva Ecija				
Nueva Vizcaya				
Occidental Negros				
Oriental Negros				
Palawan				
Pampanga				
Pangasinan				
Rizal				
Romblon				
Samar				
Sorsogon				
Sulu				
Surigao				
Tarlac				
Tayabas				
Zambales				
Zamboanga				
Total	269,107.50	161,122.77	0.24	15.23

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	Excise taxes—Imported			
	Coal and coke		Total excise taxes	
	1921	1922	1921	1922
Abra				
Agusan				
Albay			₱51,691.27	₱77,010.75
Antique				
Bataan				10.00
Batanes				
Batangas			15,196.38	24,713.13
Bohol				
Bukidnon				
Bulacan			200,968.52	154,743.63
Cagayan			147,387.71	145,323.52
Camarines Norte				
Camarines Sur			88,635.10	99,138.82
Capiz				
Cavite				15.00
Cebu	₱2,074.51	₱7,525.30	245,705.98	270,536.55
Cotabato				
Davao				
Ilocos Norte				
Ilocos Sur			25,782.37	36,065.67
Iloilo	6,565.26	16,859.70	257,708.82	333,459.35
Isabela				194.18
Laguna			74,318.66	77,867.76
Lanao				
La Union			340.00	3,137.34
Leyte			216.00	2,050.13
Manila	140,492.81	96,995.98	11,763,078.27	11,709,054.53
Marinduque				
Masbate				
Mindoro				10.00
Misamis				
Mountain				
Nueva Ecija				15.00
Nueva Vizcaya				
Occidental Negros			965.58	528.70
Oriental Negros				
Palawan			148.86	207.12
Pampanga			86,684.00	94,866.90
Pangasinan			186,115.86	311,794.01
Rizal			7,102.20	10,633.80
Romblon				
Samar			1,053.63	172.64
Sorsogon				
Sulu	183.43	1.00	10,151.90	9,141.39
Surigao				
Tarlac				
Tayabas			81,037.84	104,711.41
Zambales				
Zamboanga	192.42		28,317.38	41,960.27
Total	149,508.43	121,381.98	13,272,606.33	13,507,361.60

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	License, business and occupation taxes			
	Brewers		Distillers	
	1921	1922	1921	1922
Abra				
Agusan				
Albay			₱900.00	₱940.00
Antique				
Bataan				
Batanes				
Batangas			300.00	300.00
Bohol				
Bukidnon				
Bulacan			1,650.00	1,500.00
Cagayan			975.00	1,050.00
Camarines Norte				
Camarines Sur			1,200.00	1,240.00
Capiz	₱100.00			
Cavite				
Cebu				
Cotabato				
Davao				
Ilocos Norte				
Ilocos Sur			300.00	300.00
Iloilo	1,100.00	₱1,100.00	525.00	393.75
Isabela				
Laguna			4,075.00	3,865.00
Lanao				
La Union				
Leyte				
Manila	800.00	400.00	600.00	600.00
Marinduque				
Masbate				
Mindoro				
Misamis				
Mountain				
Nueva Ecija			237.00	
Nueva Vizcaya				
Occidental Negros	400.00	400.00	525.00	375.00
Oriental Negros				
Palawan				
Pampanga			1,655.00	1,355.00
Pangasinan			3,265.00	3,675.00
Rizal				
Romblon				
Samar			250.00	75.00
Sorsogon			50.00	75.00
Sulu				
Surigao				
Tarlac			275.00	
Tayabas			5,240.00	4,240.00
Zambales				
Zamboanga				
Total	2,400.00	1,900.00	22,022.00	19,983.75

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	License, business and occupation taxes			
	Rectifiers of distilled spirits		Retail liquor dealers	
	1921	1922	1921	1922
Abra	.....	.....	₱45.00	.....
Agusan	.....	.....	75.00	₱160.00
Albay	.....	.....	1,044.00	765.00
Antique	.....	.....	60.00	60.00
Bataan	.....	.....	80.00	90.00
Batanes	.....	.....	.....	15.00
Batangas	₱600.00	₱600.00	120.00	150.00
Bohol	.....	.....	120.00	135.00
Bukidnon	.....	.....	.....	.....
Bulacan	1,500.00	1,500.00	600.00	690.00
Cagayan	300.00	300.00	775.00	690.00
Camarines Norte	.....	.....	210.00	150.00
Camarines Sur	.....	.....	507.00	345.00
Capiz	.....	.....	429.75	300.00
Cavite	.....	.....	1,140.00	1,593.75
Cebu	.....	.....	1,849.50	1,395.00
Cotabato	.....	.....	150.00	285.00
Davao	.....	.....	957.00	830.00
Ilocos Norte	.....	.....	120.00	60.00
Ilocos Sur	300.00	300.00	435.00	280.00
Iloilo	525.00	393.75	1,970.00	1,985.00
Isabela	.....	.....	600.00	535.00
Laguna	150.00	160.00	880.00	855.00
Lanao	.....	.....	210.00	522.50
La Union	.....	.....	300.00	405.00
Leyte	.....	.....	1,370.00	720.00
Manila	5,250.00	4,875.00	10,471.33	10,083.00
Marinduque	.....	.....	45.00	60.00
Masbate	.....	.....	195.00	247.00
Mindoro	.....	.....	.....	.....
Misamis	.....	.....	1,275.00	903.00
Mountain	.....	.....	720.00	650.00
Nueva Ecija	.....	.....	330.00	495.00
Nueva Vizcaya	.....	.....	111.00	.....
Occidental Negros	600.00	300.00	2,605.00	2,025.00
Oriental Negros	.....	.....	620.00	519.00
Palawan	.....	.....	120.00	120.00
Pampanga	750.00	980.00	1,315.00	1,740.00
Pangasinan	300.00	225.00	1,620.00	1,020.00
Rizal	.....	.....	1,321.00	1,540.00
Romblon	.....	.....	60.00	60.00
Samar	.....	.....	897.00	555.00
Sorsogon	.....	.....	723.00	335.00
Sulu	.....	.....	255.00	300.00
Surigao	.....	.....	200.00	60.00
Tarlac	.....	.....	465.00	480.00
Tayabas	(240.00)	.....	465.00	615.00
Zambales	.....	.....	410.00	315.00
Zamboanga	.....	.....	855.00	850.00
Total	10,035.00	9,633.75	39,125.58	35,988.25

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	License, business and occupation taxes			
	Retail vino dealers		Wholesale liquors dealers	
	1921	1922	1921	1922
Abra	₱520.00	₱237.75	₱150.00	₱120.00
Agusan	121.00	101.00	180.00	60.00
Albay	4,158.00	4,019.00	3,880.00	3,147.86
Antique	848.00	368.75	1,500.00	610.00
Bataan	3,676.00	3,529.00	480.00	480.00
Batanes	4.00	69.00	.....	.....
Batangas	8,770.00	7,986.00	3,600.00	3,025.00
Bohol	1,486.75	1,398.00	960.00	1,020.00
Bukidnon	.....	.....	.....	.....
Bulacan	9,008.00	8,614.50	3,310.00	3,120.00
Cagayan	11,624.75	8,888.00	8,065.00	5,100.00
Camarines Norte	1,360.00	1,044.00	990.00	240.00
Camarines Sur	4,790.75	4,106.75	3,420.00	2,845.00
Capiz	2,727.25	3,071.50	1,545.00	1,320.00
Cavite	4,008.50	3,900.00	480.00	210.00
Cebu	3,400.50	2,373.75	2,730.00	2,170.00
Cotabato	27.00	45.87	.....	.....
Davao	942.00	333.00	1,470.00	1,235.00
Ilocos Norte	2,750.75	1,609.00	1,420.00	1,250.00
Ilocos Sur	3,752.75	3,527.00	2,125.00	1,800.00
Iloilo	6,140.00	4,424.00	3,950.00	3,220.00
Isabela	7,179.25	5,915.50	3,120.00	1,988.75
Laguna	7,605.00	7,815.50	3,755.00	4,000.00
Lanao	21.00	36.00	330.00	120.00
La Union	3,477.00	3,132.75	2,320.00	2,160.00
Leyte	2,657.00	1,815.00	3,077.50	980.00
Manila	16,999.00	19,375.00	24,535.00	25,480.00
Marinduque	615.00	585.00	300.00	210.00
Masbate	810.00	686.00	180.00	295.00
Mindoro	1,794.50	823.00	360.00	96.00
Misamis	2,485.75	1,885.50	1,410.00	480.00
Mountain	51.00	82.00	605.00	390.00
Nueva Ecija	9,170.75	8,085.75	6,670.00	4,840.00
Nueva Vizcaya	271.00	174.00	.....	.....
Occidental Negros	5,930.75	4,693.00	5,665.00	4,430.00
Oriental Negros	897.00	662.00	800.00	840.00
Palawan	783.00	600.00	.....	.....
Pampanga	5,184.75	5,237.00	2,380.00	2,810.00
Pangasinan	20,227.25	18,001.87	13,365.00	11,060.00
Rizal	9,163.00	9,965.00	1,375.00	2,220.00
Romblon	1,173.75	854.00	570.00	660.00
Samar	4,059.00	2,236.75	3,045.00	1,955.00
Sorsogon	3,105.25	2,429.34	4,290.00	3,115.00
Sulu	95.00	157.00	240.00	240.00
Surigao	2,785.60	1,346.70	2,330.00	830.00
Tarlac	6,326.00	5,221.00	5,230.00	4,370.00
Tayabas	9,061.00	9,245.00	5,810.00	5,627.00
Zambales	2,978.75	2,570.00	1,350.00	1,230.00
Zamboanga	574.50	391.00	1,375.00	930.00
Total	195,596.85	173,666.53	134,742.50	112,329.61

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	License, business and occupation taxes			
	Retail dealers in fermented liquors		Retail dealers in tuba, basi, tapuy, etc.	
	1921	1922	1921	1922
Abra	₱67.50	₱45.00	₱532.50	₱357.50
Agusan	15.00	45.00	4,089.00	2,973.00
Albay	717.50	555.00	1,889.26	2,653.80
Antique	172.50	150.00	3,633.76	2,701.13
Bataan	1,282.50	780.00	10.00	10.00
Batanes	.....	.....	505.00	182.50
Batangas	1,657.50	1,222.50	100.00	105.00
Bohol	245.00	217.50	24,316.76	21,024.89
Bukidnon	.....	.....	12.50	.....
Bulaca	2,903.00	2,325.00	156.00	188.50
Cagayan	570.00	502.50	157.50	180.00
Camarines Norte	182.50	140.00	82.50	80.00
Camarines Sur	415.00	322.50	2,158.17	2,381.63
Capiz	1,266.26	1,084.38	16,346.56	15,956.19
Cavite	1,395.00	1,346.88	5.00	2.50
Cebu	1,435.01	1,065.00	41,899.48	35,205.31
Cotabato	102.50	112.50	92.50	207.00
Davao	602.50	512.50	1,217.50	1,142.50
Ilocos Norte	406.86	225.00	2,249.89	2,080.36
Ilocos Sur	480.00	262.50	1,719.50	1,908.00
Iloilo	3,175.00	2,187.50	26,390.01	26,798.00
Isabela	900.50	327.50	7.50	27.50
Laguna	2,378.88	2,052.50	40.00	57.50
Lanao	150.00	250.00	657.63	737.50
La Union	427.50	457.50	1,276.26	1,172.00
Leyte	1,409.00	855.00	42,401.45	38,597.90
Manila	4,889.67	4,875.50	300.00	308.00
Marinduque	217.50	135.00	2,702.50	2,778.20
Masbate	127.50	202.50	1,594.39	1,941.89
Mindoro	315.00	36.88	1,483.14	1,258.13
Misamis	1,117.50	697.50	16,818.54	14,499.81
Mountain	375.00	370.00	.....	25.00
Nueva Ecija	2,205.00	1,290.00	90.00	185.00
Nueva Vizcaya	57.50	7.50	252.63	123.50
Occidental Negros	4,440.00	3,558.00	20,239.43	20,513.63
Oriental Negros	845.00	535.00	12,267.25	10,728.96
Palawan	60.00	75.00	740.00	758.00
Pampanga	3,295.00	2,975.00	7.50	.....
Pangasinan	2,843.00	1,538.00	747.50	748.75
Rizal	2,439.50	2,467.50	35.00	42.50
Romblon	248.00	105.00	3,373.76	3,741.13
Samar	1,120.00	605.00	26,899.83	27,436.89
Sorsogon	640.00	348.33	864.26	327.50
Sulu	180.00	150.00	25.00	20.00
Surigao	172.50	94.50	7,129.50	6,847.50
Tarlac	1,002.50	682.50	142.50	57.50
Tayabas	2,650.00	1,855.00	718.00	617.50
Zambales	702.50	742.50	40.00	37.50
Zamboanga	615.00	512.50	3,782.50	3,226.13
Total	52,914.68	40,902.47	272,199.46	252,953.23

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	License, business and occupation taxes			
	Wholesale dealers in fermented liquors		Dealers in manufactured tobacco	
	1921	1922	1921	1922
Abra	.....	.....	₱59.00	₱83.00
Agusan	.....	.....	994.00	867.00
Albay	₱600.00	₱530.00	13,322.00	14,473.00
Antique	.....	.....	520.00	490.00
Bataan	15.00	15.00	6,447.00	6,034.00
Batanes	.....	.....	8.00	6.00
Batangas	30.00	.....	14,637.00	14,651.00
Bohol	.....	.....	646.00	710.00
Bukidnon	.....	.....	356.00	200.00
Bulacan	570.00	480.00	15,553.50	15,233.75
Cagayan	330.00	240.00	1,709.00	1,356.00
Camarines Norte	30.00	.....	4,514.50	3,877.50
Camarines Sur	240.00	150.00	11,677.50	11,851.50
Capiz	1,375.00	465.00	2,519.00	2,695.50
Cavite	120.00	125.00	9,886.90	10,893.50
Cebu	2,535.00	1,797.50	4,368.50	3,927.50
Cotabato	.....	.....	701.00	970.00
Davao	1,450.00	1,285.00	4,213.80	4,022.87
Ilocos Norte	527.50	170.00	554.50	502.50
Ilocos Sur	230.00	120.00	1,316.00	1,276.00
Iloilo	4,630.00	4,680.00	6,461.00	6,335.50
Isabela	.....	.....	608.00	455.50
Laguna	755.00	525.00	15,646.50	15,935.50
Lanao	120.00	.....	668.00	1,058.50
La Union	.....	80.00	1,208.00	1,157.00
Leyte	1,475.00	870.00	7,042.50	5,612.00
Manila	5,050.00	4,350.00	21,402.50	22,926.00
Marinduque	15.00	.....	2,703.00	2,794.00
Masbate	30.00	.....	1,079.00	1,634.50
Mindoro	120.00	7.50	3,653.50	2,868.00
Misamis	1,035.00	360.00	5,246.00	4,116.00
Mountain	360.00	590.00	510.91	497.00
Nueva Ecija	210.00	.....	7,373.50	7,963.50
Nueva Vizcaya	.....	.....	94.00	68.00
Occidental Negros	4,015.00	2,790.00	5,426.50	6,019.00
Oriental Negros	600.00	340.00	902.00	1,048.00
Palawan	.....	.....	514.50	472.00
Pampanga	570.00	535.00	14,790.50	15,676.00
Pangasinan	650.00	510.00	15,684.50	15,114.38
Rizal	.....	220.00	16,692.50	17,722.50
Romblon	.....	.....	1,002.00	1,048.00
Samar	150.00	30.00	7,118.00	6,135.00
Sorsogon	150.00	.....	11,909.00	11,133.83
Sulu	240.00	210.00	2,585.30	2,953.50
Surigao	.....	.....	871.50	775.00
Tarlac	.....	.....	6,323.00	6,022.00
Tayabas	610.00	330.00	15,941.50	15,645.50
Zambales	430.00	270.00	4,372.00	4,203.00
Zamboanga	925.00	450.00	6,088.00	4,451.50
Total	30,192.50	22,525.00	277,920.41	275,960.83

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	License, business and occupation taxes			
	Manufacturers of chewing and smoking tobacco		Manufacturers of cigars and cigarettes	
	1921	1922	1921	1922
Abra				
Agusan				
Albay	₱40.00	₱62.76		
Antique			₱10.00	
Bataan		5.00		
Batanes				
Batangas				
Bohol				
Bukidnon				
Bulacan	25.00	25.00	10.00	₱95.00
Cagayan	20.00	50.00	20.00	30.00
Camarines Norte				
Camarines Sur	120.00	120.00		
Capiz				
Cavite				
Cebu				
Cotabato		10.00		
Davao	20.00	20.00		
Ilocos Norte				
Ilocos Sur	10.00		120.00	110.00
Iloilo			40.00	
Isabela			10.00	30.00
Laguna	25.00	20.00		
Lanao			(9.00)	
La Union	15.00	68.30		
Leyte	30.00		355.00	80.00
Manila	490.00	485.00	985.00	1,090.00
Marinduque				
Masbate				
Mindoro				
Misamis				
Mountain	10.00			
Nueva Ecija				
Nueva Vizcaya				
Occidental Negros				
Oriental Negros				
Palawan				
Pampanga	30.00	125.00	25.00	25.00
Pangasinan	355.00	70.00	915.00	215.00
Rizal	141.25	155.00	405.00	660.00
Romblon				
Samar				
Sorsogon	5.00		5.00	
Sulu	5.00			
Surigao	15.00			
Tarlac				
Tayabas		10.00		10.00
Zambales				
Zamboanga	5.00	10.00		
Total	1,361.25	1,236.06	2,891.00	2,345.00

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	License, business and occupation taxes			
	Wholesale peddlers of tobacco products		Wholesale peddlers of alcoholic products	
	1921	1922	1921	1922
Abra				
Agusan				
Albay	₱60.00	₱80.00		
Antique	20.00			
Bataan			₱120.00	₱150.00
Batanes				
Batangas	100.00	118.00	120.00	135.00
Bohol				
Bukidnon				
Bulacan	290.00	200.00	420.00	450.00
Cagayan	20.00		5,760.00	3,645.00
Camarines Norte		20.00		
Camarines Sur		20.00		130.00
Capiz	40.00	20.00		
Cavite				
Cebu	165.00	160.00	60.00	120.00
Cotabato				
Davao		165.00	90.00	35.00
Ilocos Norte				30.00
Ilocos Sur			60.00	210.00
Iloilo	40.00	120.00		
Isabela	60.00		1,680.00	1,341.50
Laguna	160.00	260.00	270.00	190.00
Lanao				
La Union	60.00	60.00	90.00	185.00
Leyte			60.00	
Manila	2,290.00	2,685.00	425.00	450.00
Marinduque				
Masbate				
Mindoro			30.00	
Misamis	200.00	80.00	340.00	150.00
Mountain	20.00			
Nueva Ecija	20.00	60.00		
Nueva Vizcaya	100.00	80.00		
Occidental Negros	220.00	80.00		
Oriental Negros				
Palawan			230.00	
Pampanga	100.00	225.00		
Pangasinan	280.00	160.00	480.00	700.00
Rizal	150.00	205.00	150.00	135.00
Romblon				
Samar	60.00		30.00	
Sorsogon				
Sulu				
Surigao				
Tarlac		60.00		
Tayabas		80.00	120.00	120.00
Zambales		80.00		
Zamboanga	190.00	100.00	60.00	
Total	4,645.00	5,118.00	10,595.00	8,176.50

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	License, business and occupation taxes			
	Retail peddlers of tobacco products		Retail peddlers of alcoholic products	
	1921	1922	1921	1922
Abra	₱16.00	₱4.00	₱225.00	.....
Agusan	.....	4.00	.....	.....
Albay	124.00	96.00	22.00	.....
Antique	20.00	.....	.....	.....
Bataan	.....	.....	.....	.....
Batanes	.....	.....	.....	.....
Batangas	294.00	328.00	.....	.....
Bohol	.....	.....	.....	.....
Bukidnon	.....	.....	.....	.....
Bulacan	60.00	135.00	.....	.....
Cagayan	72.00	40.00	996.00	₱210.00
Camarines Norte	.....	4.00	.....	.....
Camarines Sur	280.00	247.00	94.00	.....
Capiz	60.00	52.00	15.00	.....
Cavite	100.00	243.00	.....	.....
Cebu	32.00	28.00	.....	15.00
Cotabato	220.00	205.00	.....	.....
Davao	98.00	113.00	20.00	.....
Ilocos Norte	.....	.....	348.00	82.00
Ilocos Sur	146.00	89.00	95.00	30.00
Iloilo	38.00	68.00	60.00	85.00
Isabela	6.00	57.00	919.00	210.00
Laguna	273.00	152.00	90.00	120.00
Lanao	.....	20.00	.....	.....
La Union	29.00	28.00	175.00	.....
Leyte	.....	.....	.....	.....
Manila	160.00	276.00	.....	.....
Marinduque	.....	.....	.....	.....
Masbate	4.00	.....	.....	.....
Mindoro	.....	.....	30.00	25.00
Misamis	4.00	.....	71.00	30.00
Mountain	.....	.....	.....	.....
Nueva Ecija	174.00	170.00	15.00	15.00
Nueva Vizcaya	.....	.....	.....	.....
Occidental Negros	10.00	4.00	145.00	15.00
Oriental Negros	.....	4.00	11.00	60.00
Palawan	12.00	12.00	308.00	205.00
Pampanga	168.00	233.00	60.00	15.00
Pangasinan	581.00	376.00	505.00	75.00
Rizal	64.00	107.00	.....	.....
Romblon	12.00	4.00	.....	.....
Samar	33.00	4.00	103.00	.....
Sorsogon	36.00	40.00	.....	.....
Sulu	347.00	686.00	.....	.....
Surigao	.....	.....	15.00	.....
Tarlac	52.00	64.00	15.00	15.00
Tayabas	408.00	515.00	30.00	15.00
Zambales	433.00	359.00	75.00	120.00
Zamboanga	209.00	121.00	.....	.....
Total	4,575.00	4,888.00	4,442.00	1,342.00

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	License, business and occupation taxes			
	Retail leaf tobacco dealers		Repackers of distilled spirits and wine	
	1921	1922	1921	1922
Abra	₱245.00	₱265.00	.....	.....
Agusan	2,425.00	1,550.00	.....	.....
Albay	.....	.....	.....	.....
Antique	1,293.00	1,040.00	.....	.....
Bataan	.....	.....	.....	.....
Batanes	.....	.....	.....	.....
Batangas	580.00	900.00	.....	.....
Bohol	10,450.00	12,260.00	.....	.....
Bukidnon	125.00	95.00	.....	.....
Bulacan	635.00	656.00	.....	.....
Cagayan	4,140.00	3,735.00	₱900.00	₱600.00
Camarines Norte	.....	.....	.....	.....
Camarines Sur	20.00	15.00	.....	.....
Capiz	5,610.00	6,065.50	.....	.....
Cavite	85.00	120.00	.....	.....
Cebu	23,040.00	23,333.75	.....	.....
Cotabato	685.00	871.00	.....	.....
Davao	740.00	690.00	.....	.....
Ilocos Norte	626.25	490.00	.....	.....
Ilocos Sur	1,550.00	1,270.00	.....	.....
Iloilo	10,887.25	9,275.00	300.00	1,325.00
Isabela	205.00	30.00	.....	.....
Laguna	160.00	100.00	75.00	.....
Lanao	1,590.00	2,640.00	.....	.....
La Union	445.00	441.00	.....	.....
Leyte	13,835.17	12,872.50	.....	.....
Manila	165.00	135.00	3,275.00	2,860.00
Marinduque	55.00	105.00	.....	.....
Masbate	450.00	450.00	.....	.....
Mindoro	155.00	191.25	.....	.....
Misamis	9,492.50	8,952.25	.....	.....
Mountain	375.00	375.00	.....	.....
Nueva Ecija	260.00	445.00	.....	75.00
Nueva Vizcaya	30.00	5.00	.....	.....
Occidental Negros	15,812.00	13,575.00	.....	120.00
Oriental Negros	5,256.00	4,588.00	.....	.....
Palawan	660.00	722.00	.....	.....
Pampanga	55.00	40.00	575.00	.....
Pangasinan	1,070.00	989.00	25.00	.....
Rizal	35.00	50.00	.....	.....
Romblon	370.00	275.00	.....	.....
Samar	8,999.00	8,224.00	.....	.....
Sorsogon	295.00	55.00	.....	.....
Sulu	1,310.00	1,831.00	.....	.....
Surigao	3,500.00	2,745.00	.....	.....
Tarlac	235.00	280.00	.....	.....
Tayabas	75.00	115.00	.....	.....
Zambales	15.00	.....	.....	.....
Zamboanga	1,889.25	1,762.50	.....	.....
Total	129,930.42	124,624.75	5,150.00	4,980.00

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	License, business and occupation taxes			
	Merchants and manufacturers		Printers and publishers	
	1921	1922	1921	1922
Abra	P2,691.51	P1,372.53	.....	.....
Agusan	21,590.46	18,646.27	P4.50	P2.64
Albay	103,617.48	131,397.68	122.34	96.52
Antique	13,902.34	13,301.47	.....	.....
Bataan	8,748.75	7,971.73	.....	.....
Batanes	286.11	54.93	.....	.....
Batangas	54,133.15	45,503.73	.....	.....
Bohol	46,664.93	58,344.82	37.10	.....
Bukidnon	4,338.06	2,130.93	.....	.....
Bulacan	40,184.05	35,081.83	13.72	16.55
Cagayan	76,610.15	58,177.98	13.25	18.94
Camarines Norte	28,453.07	21,855.11	.....	.....
Camarines Sur	63,943.93	70,551.46	21.02	30.56
Capiz	49,934.43	47,100.31	.....	.....
Cavite	28,504.82	29,570.25	2.00	20.87
Cebu	719,620.96	729,208.52	538.56	791.47
Cotabato	19,067.32	22,504.95	.....	.....
Davao	110,251.42	91,345.00	63.21	53.32
Ilocos Norte	21,537.09	13,718.56	17.41	23.77
Ilocos Sur	47,849.40	40,668.51	236.13	447.46
Iloilo	691,589.79	542,691.65	1,287.45	982.31
Isabela	39,706.74	37,131.58	7.21	5.51
Laguna	147,171.73	143,143.29	40.92	61.01
Lanao	16,832.49	24,355.18	.....	.....
La Union	17,905.45	22,168.97	51.56	111.09
Leyte	241,567.14	243,454.71	67.26	51.62
Manila	5,787,277.41	5,706,657.11	26,149.08	25,056.66
Marinduque	20,773.36	21,237.45	.....	.....
Masbate	14,432.28	27,797.37	.....	.....
Mindoro	18,012.05	9,501.42	.....	.....
Misamis	110,048.94	117,776.46	16.40	14.66
Mountain	17,107.70	15,849.26	26.36	41.23
Nueva Ecija	57,191.88	54,482.25	5.08	6.37
Nueva Vizcaya	2,040.88	1,061.31	.....	2.00
Occidental Negros	140,353.80	118,845.26	89.83	107.09
Oriental Negros	86,511.22	97,370.44	2.76	2.00
Palawan	18,125.13	12,871.38	.....	.....
Pampanga	61,654.24	71,003.59	23.23	32.50
Pangasinan	97,137.72	98,703.35	175.33	78.78
Rizal	57,035.63	60,027.18	25.93	26.54
Romblon	16,528.17	19,562.03	.....	.....
Samar	143,709.47	138,300.14	4.96	4.33
Sorsogon	99,762.90	72,516.08	8.32	8.13
Sulu	51,294.56	55,906.23	10.72	10.50
Surigao	45,242.94	43,387.81	.....	.....
Tarlac	58,292.46	55,987.96	4.53	2.19
Tayabas	148,844.42	154,217.44	27.32	40.58
Zambales	26,182.12	18,793.26	11.71	29.95
Zamboanga	173,815.44	107,214.72	158.91	79.37
Total	9,868,077.49	9,530,521.45	29,264.11	28,256.52

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	License, business and occupation taxes			
	Common carriers		Contractors, warehousemen, and others	
	1921	1922	1921	1922
Abra	₱141.74	₱96.41	₱452.09	₱605.26
Agusan	357.02	296.00	65.61	111.30
Albay	1,555.80	1,271.00	3,899.75	3,281.99
Antique	385.37	315.81	21.73	113 27
Bataan	591.39	379.12	1,534.73	1,293.23
Batanes	.....	.....	.....	.....
Batangas	3,377.93	3,200.18	8,050.55	8,461.76
Bohol	1,361.22	1,697.10	416.71	399.94
Bukidnon	192.36	88.50	.....	4.00
Bulacan	3,516.57	3,595.74	9,953.78	10,068.55
Cagayan	1,708.51	1,518.22	1,960.81	1,714.26
Camarines Norte	930.62	573.56	555.77	616.24
Camarines Sur	4,817.19	4,827.31	3,132.58	2,197.05
Capiz	1,245.24	1,621.19	1,958.79	1,064.82
Cavite	2,139.58	2,909.82	5,635.63	6,770.57
Cebu	8,077.55	7,010.69	12,668.25	13,230.53
Cotabato	28.62	72.03	249.35	266.88
Davao	2,253.07	1,748.91	1,713.90	2,141.08
Ilocos Norte	1,469.85	691.10	1,259.50	812.18
Ilocos Sur	1,654.14	1,569.94	1,432.53	2,256.27
Iloilo	10,420.88	8,739.54	29,640.68	21,162.41
Isabela	641.50	565.93	357.52	551.96
Laguna	2,522.65	2,957.37	6,247.98	8,440.07
Lanao	918.90	721.52	752.23	2,000.68
La Union	1,065.18	1,160.05	1,755.99	1,946.35
Leyte	4,995.16	4,442.63	4,196.28	3,839.54
Manila	63,362.74	51,830.28	283,578.33	195,219.74
Marinduque	837.82	973.40	482.21	596.27
Masbate	127.71	255.38	45.66	63.61
Mindoro	318.38	448.85	227.44	264.06
Misamis	1,953.33	1,276.22	1,757.43	1,418.51
Mountain	1,159.46	1,533.39	2,674.90	3,335.63
Nueva Ecija	1,741.42	2,140.93	7,164.83	7,198.05
Nueva Vizcaya	63.28	22.19	20.41	82.53
Occidental Negros	3,983.83	3,259.38	16,336,98	6,852.91
Oriental Negros	1,451.29	1,459.87	8,777.78	3,143.62
Palawan	3.00	.03	4.00	40.12
Pampanga	973.88	1,494.35	5,868.18	9,704.27
Pangasinan	4,629.58	4,753.31	6,298.87	5,378.96
Rizal	4,115.35	4,456.10	10,464.83	9,342.27
Romblon	272.67	338.62	35.53	96.55
Samar	1,912.31	1,867.67	515.51	1,038.76
Sorsogon	713.84	469.85	1,490.98	990.60
Sulu	998.43	401.61	1,939.98	1,114.73
Surigao	275.01	147.84	275.28	343.79
Tarlac	724.22	791.84	2,506.87	3,358.00
Tayabas	3,907.74	4,147.94	5,448.29	9,454.20
Zambales	1,426.54	1,295.14	2,077.87	1,863.13
Zamboanga	3,654.55	2,136.79	6,197.81	4,721.65
Total	154,374.42	136,971.05	462,102.71	358,971.05

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	License, business and occupation taxes			
	Peddlers of merchandise		Commercial brokers	
	1921	1922	1921	1922
Abra	₱1,901.38	₱1,704.26	.....	₱5.00
Agusan	1,088.09	1,284.35	₱126.82	180.00
Albay	5,080.70	6,084.52	1,466.50	1,532.33
Antique	2,196.69	1,630.29	370.00	100.00
Bataan	5,506 24	4,867.72	.....	.....
Batanes	211.29	151.01	.....	.....
Batangas	31,850.50	35,646.69	20.00	210.07
Bohol	12,434.12	12,625.32	610.00	1,535.50
Bukidnon	308.88	73.65	.....	.....
Bulacan	23,411.93	23,548.43	.....	.....
Cagayan	35,257.66	16,820.41	4,028.22	5,262.30
Camarines Norte	2,704.82	1,529.57	380.74	321.73
Camarines Sur	6,980.50	6,499.98	562.91	1,322.74
Capiz	8,111.08	7,973.47	726.81	468.32
Cavite	11,864.41	19,372.34	.....	.....
Cebu	40,607.28	41,350.25	4,342.36	3,652.93
Cotabato	2,835.61	3,537.28	85.00	200.00
Davao	6,965.68	6,106.23	1,368.50	1,928.68
Ilocos Norte	6,235.52	4,018.13	413.15	224.30
Ilocos Sur	6,978.53	7,618.38	435.41	251.22
Iloilo	31,942.42	24,979.79	9,709.28	10,713.56
Isabela	9,237 96	6,231.01	1,330.00	4,730.77
Laguna	20,048.36	22,947.43	180.00	463.12
Lanao	1,145.34	1,318.53	80.00	268.60
La Union	5,052.29	5,298.95	83.00	122.94
Leyte	9,400.00	7,587.16	2,057.26	797.82
Manila	25,194.18	26,135 24	87,208.02	83,100.09
Marinduque	782.82	818.32	241.05	.....
Masbate	689.96	992.97	100.00	266.09
Mindoro	5,048.17	5,567.38	50.00	70.00
Misamis	6,572.73	4,533.56	729.17	720.24
Mountain	1,105.73	1,219.60	80.00	40.00
Nueva Ecija	11,327.11	9,933.60	365.00	180.00
Nueva Vizcaya	2,903.69	905.00	.....	.....
Occidental Negros	20,778.69	17,234.15	172.60	738.35
Oriental Negros	4,368.01	3,753.81	259.92	252.29
Palawan	1,565.10	1,075.09	.....	.....
Pampanga	15,162.87	14,685.67	60.00	60.00
Pangasinan	28,656.52	33,282.16	107.02	165.00
Rizal	10,411.29	9,139 87	.....	89.06
Romblon	1,233.74	1,429.71	206.10	260.00
Samar	11,456.98	10,304.04	2,680.42	1,055.61
Sorsogon	3,308.85	2,174.64	1,283.31	1,106.64
Sulu	2,078.26	1,796.06	1,595.01	633.56
Surigao	1,526.55	1,157.03	1,704.85	120.29
Tarlac	5,182.98	5,206.48	60.00	20.00
Tayabas	23,127.52	24,337.05	531.84	395.00
Zambales	3,183.24	3,835.73	406.29	170.72
Zamboanga	9,673.79	4,285.98	3,643.36	2,083.79
Total	484,696.06	454,608.29	129,859.92	125,818.66

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	License, business and occupation taxes			
	Stock brokers		Real estate brokers	
	1921	1922	1921	1922
Abra				
Agusan				
Albay			₱80.00	₱82.00
Antique				30.00
Bataan				
Batanes			20.00	
Batangas		₱40.00	330.00	100.00
Bohol				
Bukidnon				
Bulacan			170.00	80.98
Cagayan			40.00	160.00
Camarines Norte			186.00	140.56
Camarines Sur				
Capiz			30.00	
Cavite	₱170.00	180.00		140.00
Cebu	778.28	580.00	245.00	200.00
Cotabato				
Davao			20.00	
Ilocos Norte				
Ilocos Sur			149.15	274.57
Iloilo	604.81	540.00	1,817.91	2,557.05
Isabela	180.00	55.00		
Laguna			368.98	722.95
Lanao				
La Union				
Leyte			60.00	
Manila	13,125.68	13,121.96	19,715.52	26,739.78
Marinduque				
Masbate				
Mindoro				
Misamis			1,375.99	954.75
Mountain	20.00	20.00	80.00	290.00
Nueva Ecija				113.00
Nueva Vizcaya				
Occidental Negros			14.64	700.00
Oriental Negros	146.75	150.35		160.00
Palawan				
Pampanga			80.00	49.36
Pangasinan				620.00
Rizal			285.47	330.00
Romblon				
Samar				
Sorsogon			140.00	80.00
Sulu	160.00	240.00	82.00	80.00
Surigao				
Tarlac			186.11	120.00
Tayabas			412.00	1,163.00
Zambales	220.00	100.00		
Zamboanga	460.00	300.00	856.55	360.00
Total	15,865.52	15,327.31	26,745.32	36,248.00

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	License, business and occupation taxes			
	Custom and immigration brokers		Pawnbrokers	
	1921	1922	1921	1922
Abra				
Agusan				
Albay				
Antique				
Bataan				
Batanes				
Batangas			₱400.00	₱400.00
Bohol				
Bukidnon				
Bulacan				
Cagayan				
Camarines Norte				
Camarines Sur				
Capiz				
Cavite			400.00	400.00
Cebu	₱280.00	₱455.00	2,000.00	1,300.00
Cotabato			600.00	1,000.00
Davao				
Ilocos Norte			400.00	
Ilocos Sur			300.00	100.00
Iloilo	80.00	80.00	800.00	800.00
Isabela				
Laguna			700.00	400.00
Lanao				
La Union				
Leyte				
Manila	2,390.00	1,770.00	15,990.00	15,685.00
Marinduque				
Masbate				
Mindoro				
Misamis	160.00	60.00	500.00	300.00
Mountain				
Nueva Ecija				
Nueva Vizcaya				
Occidental Negros				
Oriental Negros		100.00		
Palawan			650.00	500.00
Pampanga				
Pangasinan			400.00	400.00
Rizal			300.00	500.00
Romblon				
Samar				
Sorsogon				
Sulu			1,100.00	800.00
Surigao				
Tarlac				
Tayabas				
Zambales				
Zamboanga	630.00	350.00	1,200.00	800.00
Total	3,540.00	2,815.00	25,740.00	23,385.00

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	License, business and occupation taxes			
	Theaters, museums, cinematographs, and concert halls		Circuses	
	1921	1922	1921	1922
Abra	₱70.00			
Agusan	95.00	₱40.00		
Albay	522.50	490.00		
Antique		15.00		
Bataan	670.00	690.00		
Batanes				
Batangas	560.00	805.00		₱50.00
Bohol		40.00		
Bukidnon				
Bulacan	730.00	705.00	₱50.00	50.00
Cagayan	235.00	100.00		
Camarines Norte	225.00	110.00		
Camarines Sur	225.00	275.00		
Capiz	200.00	240.00		
Cavite	1,085.00	966.25		50.00
Cebu	828.75	922.50	100.00	
Cotabato				
Davao	100.00	200.00		
Ilocos Norte	160.00	225.00		
Ilocos Sur	175.00	250.00		
Iloilo	950.00	1,215.00	160.00	100.00
Isabela				
Laguna	1,665.00	1,585.00		50.00
Lanao		185.00		
La Union	125.00	100.00		
Leyte	545.00	630.00	50.00	
Manila	6,810.00	7,945.00	265.00	
Marinduque	25.00	45.00		
Masbate	80.00	100.00		
Mindoro	110.00	100.00		
Misamis	505.00	395.00		150.00
Mountain	135.00	170.00		
Nueva Ecija	650.00	730.00	50.00	
Nueva Vizcaya				
Occidental Negros	1,675.00	1,875.00	170.00	
Oriental Negros	175.00	165.00	50.00	
Palawan		70.00		
Pampanga	1,280.00	1,450.00	50.00	
Pangasinan	1,010.00	1,585.00	50.00	
Rizal	1,992.50	2,131.25		
Romblon				
Samar	110.00	90.00		
Sorsogon	216.25	100.00		
Sulu	100.00	100.00		
Surigao		60.00		50.00
Tarlac	390.00	285.00		
Tayabas	1,155.00	1,195.00		50.00
Zambales	300.00	251.25		
Zamboanga	435.00	345.00		
Total	26,320.00	28,976.25	995.00	550.00

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	License, business and occupation taxes			
	Billiard rooms		Lawyers, medical practitioners, architects, land surveyors, engineers and public accountants	
	1921	1922	1921	1922
Abra	.....	.....	₱357.50	₱337.50
Agusan	₱217.50	₱167.50	25.00	62.50
Albay	648.74	525.50	1,302.50	1,572.50
Antique	12.50	12.50	256.26	200.00
Bataan	337.50	251.50	212.50	380.00
Batanes	.....	.....	.....	.....
Batangas	142.50	126.26	2,208.13	2,340.00
Bohol	525.00	547.00	412.50	475.00
Bukidnon	.....	.....	.....	.....
Bulacan	626.63	537.00	2,520.63	2,520.26
Cagayan	137.50	160.00	1,090.00	1,015.00
Camarines Norte	47.00	122.50	501.89	337.50
Camarines Sur	280.00	527.50	1,283.13	1,127.50
Capiz	146.50	196.00	1,190.63	1,595.00
Cavite	284.39	507.13	918.63	1,050.63
Cebu	2,152.39	1,832.52	2,808.78	3,587.55
Cotabato	41.00	75.00	37.50	125.00
Davao	105.00	122.50	860.00	732.50
Ilocos Norte	22.50	25.00	1,362.50	1,638.13
Ilocos Sur	20.00	30.00	1,412.50	1,742.50
Iloilo	1,129.63	930.00	4,491.98	5,268.00
Isabela	80.00	82.50	742.50	910.63
Laguna	582.50	632.50	2,978.13	3,912.50
Lanao	55.00	270.00	37.50	162.50
La Union	45.00	27.50	994.63	981.26
Leyte	1,153.63	942.00	1,478.00	1,385.00
Manila	613.00	935.00	33,915.00	34,792.00
Marinduque	35.00	40.00	305.00	280.00
Masbate	92.50	172.50	150.00	205.00
Mindoro	82.50	65.00	432.50	537.50
Misamis	1,180.63	1,308.75	581.87	642.50
Mountain	110.00	95.00	305.00	895.00
Nueva Ecija	175.00	177.50	2,764.50	3,570.00
Nueva Vizcaya	5.00	10.00	67.50	137.50
Occidental Negros	1,096.63	1,127.50	2,764.00	3,726.00
Oriental Negros	600.63	598.00	696.26	947.52
Palawan	.....	7.50	60.00	.....
Pampanga	452.50	422.50	2,996.13	3,728.13
Pangasinan	226.00	310.50	3,530.63	4,305.00
Rizal	615.00	522.50	2,585.63	3,165.63
Romblon	31.50	36.50	225.00	342.50
Samar	273.50	336.00	725.00	915.00
Sorsogon	332.50	285.50	1,041.24	788.76
Sulu	117.50	120.00	280.00	205.00
Surigao	200.00	115.00	350.00	310.00
Tarlac	82.50	77.50	1,850.00	1,687.50
Tayabas	852.00	742.50	3,530.00	4,133.00
Zambales	167.50	211.25	350.00	537.50
Zamboanga	337.50	338.00	1,350.00	840.00
Total	16,471.30	16,704.41	90,338.58	100,150.00

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	License, business and occupation taxes			
	Chiropodists, manicurists, tattooers, and masseurs		Pharmacists and farriers	
	1921	1922	1921	1922
Abra				
Agusan				
Albay	₱45.00	₱35.00	₱275.00	₱215.00
Antique				15.00
Bataan			55.00	70.00
Batanes				
Batangas	31.25	65.00	1,015.00	1,016.25
Bohol	15.00	15.00	40.00	45.00
Bukidnon				
Bulacan	5.00	57.00	805.00	815.00
Cagayan			130.00	120.00
Camarines Norte	10.00		65.00	125.00
Camarines Sur	25.00	20.00	140.00	166.25
Capiz			100.00	110.00
Cavite	20.00	20.00	456.00	473.00
Cebu	10.00	20.00	472.50	495.00
Cotabato			15.00	
Davao	15.00	30.00	105.00	65.00
Ilocos Norte			165.00	155.00
Ilocos Sur		5.00	290.00	315.00
Iloilo	20.00	125.00	370.00	370.00
Isabela			20.00	10.00
Laguna	150.00	123.00	1,450.00	1,485.00
Lanao				
La Union			260.00	266.00
Leyte		5.00	75.00	80.00
Manila	793.00	905.00	5,309.00	5,645.00
Marinduque			25.00	20.00
Masbate				
Mindoro		25.00	30.00	15.00
Misamis			45.00	40.00
Mountain			105.00	100.00
Nueva Ecija		10.00	410.00	410.00
Nueva Vizcaya				
Occidental Negros	25.00	20.00	280.00	245.00
Oriental Negros	10.00	5.00	100.00	60.00
Palawan			25.00	20.00
Pampanga	15.00	160.00	951.25	855.00
Pangasinan	10.00	105.00	1,125.00	1,225.00
Rizal	40.00	80.00	1,081.25	1,245.00
Romblon				
Samar	10.00	5.25	80.00	65.00
Sorsogon			130.00	110.00
Sulu	10.00		10.00	20.00
Surigao			40.00	40.00
Tarlac		10.00	280.00	290.00
Tayabas	130.00	245.00	1,185.00	1,195.00
Zambales	20.00	15.00	20.00	30.00
Zamboanga			315.00	210.00
Total	1,409.25	2,105.25	17,850.00	18,251.50

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	License, business and occupation taxes			
	Race track		Boxing or sparring exhibitions	
	1921	1922	1921	1922
Abra				
Agusan				
Albay				
Antique				
Bataan				₱620.00
Batanes				
Batangas				150.00
Bohol				
Bukidnon				
Bulacan			₱1,050.00	300.00
Cagayan				
Camarines Norte				
Camarines Sur				
Capiz				150.00
Cavite			150.00	1,380.00
Cebu		₱625.00	787.50	600.00
Cotabato				
Davao				150.00
Ilocos Norte				
Ilocos Sur	₱300.00	160.00		150.00
Iloilo			450.00	750.00
Isabela				
Laguna			600.00	2,270.00
Lanao				
La Union				
Leyte			150.00	
Manila	8,400.00	7,500.00	1,960.00	1,950.00
Marinduque				
Masbate				
Mindoro	20.00			
Misamis				
Mountain				
Nueva Ecija			150.00	1,050.00
Nueva Vizcaya				
Occidental Negros			905.00	600.00
Oriental Negros				450.00
Palawan				
Pampanga			450.00	2,250.00
Pangasinan			300.00	300.00
Rizal	2,400.00		750.00	3,060.00
Romblon				
Samar				
Sorsogon			150.00	
Sulu			150.00	
Surigao				
Tarlac			150.00	300.00
Tayabas	200.00	20.00	150.00	1,800.00
Zambales				
Zamboanga			300.00	300.00
Total	11,320.00	8,305.00	8,602.50	18,580.00

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	License, business and occupation taxes			
	Cockpits		Cockfights	
	1921	1922	1921	1922
Abra	₱2,051.00	₱1,424.00	₱669.50	₱453.25
Agusan	3,750.00	2,510.00	745.00	718.50
Albay	9,170.00	10,677.50	2,052.15	3,001.75
Antique	4,576.00	1,425.00	807.95	261.75
Bataan	5,657.63	4,329.50	1,282.38	1,163.50
Batanes	500.00	250.00	118.25	82.25
Batangas	25,785.00	21,106.26	5,156.75	4,254.75
Bohol	17,785.50	14,342.00	7,201.50	5,774.85
Bukidnon	.....	.....	.....	.....
Bulacan	14,720.00	12,985.00	3,619.08	2,881.50
Cagayan	33,333.70	16,348.00	4,004.25	2,114.80
Camarines Norte	4,973.00	2,946.00	1,160.50	1,300.25
Camarines Sur	9,105.00	9,552.00	2,803.10	3,199.40
Capiz	13,741.00	11,828.00	2,055.13	1,632.50
Cavite	15,712.25	13,782.00	4,063.35	3,487.69
Cebu	73,452.50	72,315.50	13,681.75	9,712.69
Cotabato	468.00	780.00	243.50	200.00
Davao	10,274.38	13,915.00	1,552.24	1,944.96
Ilocos Norte	4,660.50	3,113.00	1,020.75	689.00
Ilocos Sur	6,772.50	4,624.50	1,906.75	1,399.25
Iloilo	26,576.50	23,512.25	5,248.70	4,555.70
Isabela	20,643.00	12,507.50	1,945.19	1,474.00
Laguna	23,650.50	26,252.50	4,538.70	4,839.35
Lanao	2,379.00	3,138.00	584.50	875.75
La Union	6,083.00	4,712.50	1,728.00	1,416.80
Leyte	29,916.50	28,562.75	6,765.30	5,083.53
Manila	.....	.....	.....	.....
Marinduque	3,725.00	3,250.00	563.00	536.75
Masbate	2,613.75	1,959.50	575.75	432.50
Mindoro	4,783.50	2,688.75	1,014.25	626.00
Misamis	17,344.00	18,953.00	4,059.25	3,542.00
Mountain	.....	.....	.....	.....
Nueva Ecija	22,294.50	20,185.00	3,999.79	3,911.75
Nueva Vizcaya	2,845.00	1,035.00	493.38	175.50
Occidental Negros	28,543.00	26,591.50	5,453.46	4,798.75
Oriental Negros	25,108.00	19,540.00	5,923.75	3,905.07
Palawan	1,000.00	1,115.00	289.50	326.75
Pampanga	13,832.50	12,626.50	2,780.75	2,349.25
Pangasinan	19,897.50	16,365.00	6,299.50	5,366.50
Rizal	47,880.00	56,735.00	7,126.64	7,071.80
Romblon	2,536.00	1,940.00	420.50	289.00
Samar	19,992.00	18,840.00	4,248.65	3,630.85
Sorsogon	7,204.10	6,957.00	1,371.75	1,588.95
Sulu	2,420.00	1,592.50	278.00	186.75
Surigao	5,229.75	4,526.75	860.00	829.75
Tarlac	13,859.25	8,448.44	2,556.25	1,897.50
Tayabas	26,698.00	27,263.25	4,703.60	4,776.15
Zambales	2,397.50	2,410.00	1,005.05	826.25
Zamboanga	31,308.80	22,005.00	1,737.50	1,100.55
Total	667,248.61	591,965.95	130,714.59	110,686.14

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	License, business and occupation taxes			
	Opticians and dental surgeons		Midwives and cirujanos ministrantes in medicine and dentistry	
	1921	1922	1921	1922
Abra	₱10.00	₱10.00	.....	.....
Agusan	10.00	.....	₱7.50	₱25.00
Albay	235.00	315.00	10.00	10.00
Antique	40.00	40.00	5.00	.....
Bataan	190.00	215.00	32.50	32.50
Batanes	.....	.....	.....	.....
Batangas	482.50	430.00	102.50	45.00
Bohol	10.00	35.00	10.00	7.50
Bukidnon	.....	.....	.....	.....
Bulacan	665.50	677.50	65.00	60.00
Cagayan	40.00	180.00	62.50	47 50
Camarines Norte	45.00	60.00	62.50	55.00
Camarines Sur	55.00	155.00	7.50	20.00
Capiz	140.00	130.00	.....	.....
Cavite	438.00	387.50	47.50	80.00
Cebu	455.00	302.50	65.63	10.00
Cotabato	30.00	.....	.....	.....
Davao	145.00	60.00	.....	.....
Ilocos Norte	20.00	40.00	18.63	15.00
Ilocos Sur	230.00	220.00	.....	2.50
Iloilo	582.50	678.00	47.50	27.50
Isabela	207.50	120.00	47.50	10.00
Laguna	620.00	695.00	180.63	132.50
Lanao	.....	40.00	.....	2.50
La Union	40.00	30.00	12.50	10.00
Leyte	135.00	125.00	20.00	22.50
Manila	5,566.00	5,438.00	247.50	277.50
Marinduque	65.00	60.00	80.00	32.50
Masbate	10.00	.....	.....	.....
Mindoro	40.00	60.00	10.00	50.00
Misamis	90.00	100.00	12.50	10.00
Mountain	10.00	115.00	10.00	10.00
Nueva Ecija	353.00	330.00	2.50	7.50
Nueva Vizcaya	10.00	10.00	.....	.....
Occidental Negros	228.00	370.00	25.00	25 00
Oriental Negros	80.00	110.00	25 00	20.00
Palawan	.....	.....	.....	.....
Pampanga	685.00	775.00	75.00	73.13
Pangasinan	320.00	360.00	7 50	.....
Rizal	715.00	760.00	17.50	45.00
Romblon	50.00	80.00	.....	.....
Samar	40.00	40.00	17.50	17.50
Sorsogon	10.00	.....	11.50	10.00
Sulu	20.00	10.00	5.00	52.50
Surigao	40.00	10.00	.....	.....
Tarlac	150.00	115.00	17.50	10.00
Tayabas	720.00	750.00	1,317.50	1,735.00
Zambales	82 50	122.50	87.52	109.28
Zamboanga	243.00	210.00	10.00	15.00
Total	14,353.50	14,771.00	2,783.91	3,114.91

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	License, business and occupation taxes			
	Procuradores judiciales, business agents, insurance agents and sub-agents		Photographers, engravers, and professional appraisers, or connoisseurs of tobacco, etc.	
	1921	1922	1921	1922
Abra	.....	.....	₱90.00	₱60.00
Agusan	.....	₱60.00	150.00	125.00
Albay	₱560.00	635.00	190.00	200.00
Antique	665.00	793.00	90.00	102.00
Bataan	135.00	70.00	140.00	150.00
Batanes	.....	.....	.....	.....
Batangas	160.00	180.00	300.00	200.00
Bohol	.....	30.00	610.00	620.00
Bukidnon	.....	.....	70.00	40.00
Bulacan	220.00	280.00	390.00	415.00
Cagayan	875.00	770.00	565.00	270.00
Camarines Norte	120.00	100.00	195.00	80.00
Camarines Sur	252.50	365.00	401.00	375.00
Capiz	140.00	230.00	270.00	120.00
Cavite	120.00	180.00	185.50	350.00
Cebu	945 00	957.50	635.00	712.50
Cotabato	10.00	.....	95.00	50.00
Davao	65.00	20.00	590.00	450.00
Ilocos Norte	80.00	150.00	430.00	410.00
Ilocos Sur	75.00	100.00	485.00	380.00
Iloilo	1,435.00	1,580.00	670.00	700.00
Isabela	685.00	492.50	460.00	340.00
Laguna	735.00	775.00	430.00	400.00
Lanao	.....	10.00	140.00	150.00
La Union	220.00	80.00	230.00	210.00
Leyte	842.50	800.00	500.00	350.00
Manila	8,958.00	8,996.00	3,260.00	2,955.00
Marinduque	50.00	10.00	40.00	40.00
Masbate	92.50	30.00	20.00	110.00
Mindoro	.....	80.00	70.00	20.00
Misamis	190.00	215.00	570.00	450.00
Mountain	150.00	135.00	270.00	260.00
Nueva Ecija	508.00	265.00	240.00	170.00
Nueva Vizcaya	75.00	.....	130.00	40.00
Occidental Negros	537.00	458.00	575.00	575.00
Oriental Negros	220.00	330.00	160.00	250.00
Palawan	.....	.....	80.00	90.00
Pampanga	445.00	370.00	430.00	510.00
Pangasinan	950.00	845.00	770.00	690.00
Rizal	295.00	230.00	260.00	240.00
Romblon	40.00	40.00	40.00	40.00
Samar	100.00	85.00	410.00	150.00
Sorsogon	225.00	140.00	220.00	160.00
Sulu	.....	.....	80.00	80.00
Surigao	70.00	10.00	100.00	180.00
Tarlac	265.00	235.00	215.00	170.00
Tayabas	180.00	220.00	570.00	800.00
Zambales	275.00	100.00	170.00	190.00
Zamboanga	540.00	340.00	310.00	230.00
Total	22,505.50	21,792.00	17,301.50	15,659.50

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	License, business and occupation taxes					
	Veterinarians and vehicle, bicycle repair shops		Money lenders		Signs, signboards, and billboards	
	1921	1922	1921	1922	1921	1922
Abra						
Agusan						
Albay						
Antique			₱550.00	₱350.00		
Bataan						
Batanes						
Batangas			400.00	400.00		
Bohol			800.00	550.00		
Bukidnon						
Bulacan			200.00	100.00		
Cagayan			1,050.00			
Camarines Norte			200.00	200.00		
Camarines Sur						
Capiz			200.00	200.00		
Cavite						
Cebu			1,000.00	1,750.00		
Cotabato						
Davao				50.00		
Ilocos Norte						
Ilocos Sur			200.00	200.00		
Iloilo		₱20.00	6,680.00	8,030.00		
Isabela						
Laguna			50.00	250.00	(₱11.00)	
Lanao						
La Union						
Leyte			290.00	100.00		
Manila	₱130.00	175.00	10,205.00	9,650.00	33.49	
Marinduque						
Masbate						
Mindoro						
Misamis			200.00	200.00		
Mountain						
Nueva Ecija			200.00	200.00		
Nueva Vizcaya						
Occidental N gros			2,350.00	4,550.00		
Oriental Negros						
Palawan						
Pampanga			250.00	200.00		
Pangasinan			150.00	200.00		
Rizal			600.00	800.00		
Romblon						
Samar			160.00	200.00		
Sorsogon						
Sulu			170.00			
Surigao			110.00			
Tarlac			600.00	500.00		
Tayabas			1,025.00	1,000.00		
Zambales						
Zamboanga			1,260.00	140.00		
Total	130.00	195.00	28,900.00	29,820.00	22.49	

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	License, business and occupation taxes			
	Banks and bankers		Insurance companies	
	1921	1922	1921	1922
Abra				
Agusan				
Albay				
Antique				
Bataan				
Batanes				
Batangas				
Bohol				
Bukidnon				
Bulacan				
Cagayan				
Camarines Norte				
Camarines Sur				
Capiz				
Cavite				
Cebu	₱10,449.22	₱9,422.54	₱1,216.63	₱1,110.80
Cotabato				
Davao				
Ilocos Norte				
Ilocos Sur				
Iloilo	12,362.04	8,483.04	1,875.04	1,158.04
Isabela				
Laguna				
Lanao				
La Union				
Leyte				
Manila	1,744,796.43	1,891,529.46	112,314.98	89,232.08
Marinduque				
Masbate				
Mindoro				
Misamis				
Mountain				
Nueva Ecija				
Nueva Vizcaya				
Occidental Negros				
Oriental Negros				
Palawan				
Pampanga				
Pangasinan	262.06			
Rizal				
Romblon				
Samar				
Sorsogon				
Sulu				
Surigao				
Tarlac				
Tayabas				
Zambales				
Zamboanga				50.05
Total	1,767,869.75	1,909,435.04	115,406.65	91,550.97

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	License, business and occupation taxes			
	Mines		Registered dealers in prohibited drugs	
	1921	1922	1921	1922
Abra			₱18.00	₱21.00
Agusan			41.00	102.33
Albay			250.00	233.00
Antique				2.00
Bataan			54.00	364.93
Batanes				
Batangas	₱12.60	₱3.15	584.50	550.17
Bohol			120.00	130.00
Bukidnon				
Bulacan	605.26	575.09	642.00	645.00
Cagayan			104.50	124.00
Camarines Norte			124.00	110.00
Camarines Sur			171.50	193.50
Capiz			101.00	194.50
Cavite			268.50	372.88
Cebu			338.50	408.00
Cotabato			12.00	6.00
Davao			83.00	65.00
Ilocos Norte			54.00	66.00
Ilocos Sur			173.00	158.00
Iloilo			822.50	767.50
Isabela			47.00	80.00
Laguna			768.50	824.00
Lanao			20.00	64.50
La Union			48.00	38.00
Leyte	100.28	180.34	228.03	200.30
Manila	18,477.56	17,882.90	5,258.00	5,224.50
Marinduque			36.00	30.00
Masbate	2,827.91	2,774.34	40.00	45.00
Mindoro			36.00	18.00
Misamis			128.00	129.00
Mountain	142.91	16.22	64.50	77.00
Nueva Ecija			402.50	434.17
Nueva Vizcaya				6.00
Occidental Negros			454.00	489.50
Oriental Negros			66.00	107.50
Palawan				2.00
Pampanga			761.00	843.50
Pangasinan	1.00	1.03	464.50	448.50
Rizal			630.00	677.00
Romblon				
Samar			104.00	100.00
Sorsogon	489.90		281.00	144.78
Sulu			1.50	12.00
Surigao			33.00	81.00
Tarlac			217.00	238.00
Tayabas			699.00	738.00
Zambales			24.00	80.00
Zamboanga			218.00	190.00
Total	22,657.42	21,433.07	14,991.53	15,836.06

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	License, business and occupation taxes			
	Sponge fisheries		Pearl fisheries	
	1921	1922	1921	1922
Abra				
Agusan				
Albay				
Antique				₱30.00
Bataan				
Batanes				
Batangas				
Bohol		₱25.00	₱45.00	
Bukidnon	₱11.55			
Bulacan				
Cagayan				
Camarines Norte	5.00			
Camarines Sur				
Capiz				
Cavite				
Cebu			135.00	300.00
Cotabato				
Davao				
Ilocos Norte				
Ilocos Sur				
Iloilo				
Isabela				10.00
Laguna				
Lanao				
La Union				
Leyte				
Manila				20.00
Marinduque				
Masbate			10.00	10.00
Mindoro			50.00	30.00
Misamis				
Mountain				
Nueva Ecija				
Nueva Vizcaya				
Occidental Negros				
Oriental Negros				
Palawan			190.00	322.50
Pampanga				
Pangasinan				
Rizal				
Romblon				10.00
Samar				
Sorsogon				
Sulu			2,085.00	2,070.00
Surigao				
Tarlac				
Tayabas				
Zambales				
Zamboanga			1,175.00	530.00
Total	16.55	25.00	3,690.00	3,332.50

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	License, business and occupation taxes			
	Weights and measures		Total license, business, and occupation taxes	
	1921	1922	1921	1922
Abra	₱323.40	₱294.80	₱10,636.12	₱7,496.26
Agusan	1,010.70	1,276.90	37,183.20	31,368.29
Albay	4,032.50	4,193.10	161,872.72	193,171.81
Antique	1,316.80	1,624.40	33,272.90	25,781.37
Bataan	1,484.20	1,262.80	38,742.32	35,204.53
Batanes	67.90	33.70	1,720.55	844.39
Batangas	3,561.40	3,128.20	169.572.76	157,932.97
Bohol	3,348.70	3,589.70	130,671.79	137,594.12
Bukidnon	268.20	185.00	5,682.55	2,817.08
Bulacan	4,485.00	4,510.65	145,339.65	135,718.83
Cagayan	2,707.10	2,662.00	200,387.40	134,199.91
Camarines Norte	1,592.80	1,501.10	49,907.21	37,639.62
Camarines Sur	3,585.40	3,749.60	122,714.68	128,929.23
Capiz	2,994.95	2,898.50	115,319.38	108,182.18
Cavite	3,046.10	2,933.20	92,732.06	103,818.76
Cebu	10,577.90	10,972.85	990,785.28	985,427.65
Cotabato	704.30	708.30	26,500.20	32,231.81
Davao	4,328.98	3,587.50	152,680.18	135,099.55
Ilocos Norte	1,903.10	1,525.40	50,233.25	34,038.43
Ilocos Sur	2,289.50	1,996.70	86,003.79	76,402.30
Iloilo	8,445.40	8,244.00	916,441.27	742,150.84
Isabela	1,617.60	1,668.40	93,251.47	77,895.54
Laguna	4,881.50	5,079.50	256,888.46	264,549.09
Lanao	347.00	521.90	27,029.59	39,469.56
La Union	1,976.40	2,449.80	47,498.76	50,476.76
Leyte	13,016.70	12,338.20	391,321.66	373,380.50
Manila	11,028.85	11,611.45	8,400,419.27	8,349,233.25
Marinduque	997.20	1,695.00	35,716.46	36,331.89
Masbate	475.80	624.60	26,853.71	41,295.75
Mindoro	1,357.40	1,059.20	39,633.33	26,531.92
Misamis	3,715.80	3,744.30	191,227.33	189,088.01
Mountain	470.00	257.90	27,057.47	27,439.23
Nueva Ecija	3,133.10	3,654.30	139,883.46	132,783.67
Nueva Vizcaya	406.10	340.00	9,976.37	4,285.03
Occidental Negros	5,198.10	7,017.20	298,043.24	259,103.22
Oriental Negros	2,379.80	2,176.90	159,310.42	154,381.73
Palawan	660.30	684.10	26,079.53	20,088.47
Pampanga	6,440.40	4,601.90	146,677.68	160,215.65
Pangasinan	8,042.10	6,400.30	243,134.08	236,366.39
Rizal	4,786.75	5,607.26	186,385.02	201,770.96
Romblon	747.50	713.90	29,176.22	31,925.94
Samar	5,218.80	5,277.90	244,532.93	229,579.69
Sorsogon	3,075.60	2,815.00	143,539.55	108,304.93
Sulu	927.20	1,159.70	71,195.46	73,138.64
Surigao	2,048.20	2,624.90	75,124.68	66,692.86
Tarlac	2,910.90	2,799.10	110,566.57	99,801.51
Tayabas	5,856.76	8,749.45	272,159.49	288,207.56
Zambales	1,370.10	999.30	50,583.19	41,897.26
Zamboanga	2,499.90	1,714.52	258,898.36	163,695.05
Total	157,660.19	159,264.38	15,540,563.02	14,993,979.99

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	Cedulas			
	Class A at ₱1		Class B at ₱2	
	1921	1922	1921	1922
Abra				
Agusan			₱2.00	(₱6.00)
Albay			10.00	24.00
Antique			12.00	
Bataan			16.00	2.00
Batanes				
Batangas			38.00	26.00
Bohol			140.00	28.00
Bukidnon				
Bulacan			48.00	66.00
Cagayan			14.00	22.00
Camarines Norte				16.00
Camarines Sur			10.00	
Capiz			236.00	14.00
Cavite			10.00	20.00
Cebu			236.00	86.00
Cotabato				46.00
Davao				
Ilocos Norte	₱492.00	₱130.00	78.00	48.00
Ilocos Sur			86.00	48.00
Iloilo			14.00	18.00
Isabela			6.00	6.00
Laguna			38.00	22.00
Lanao				
La Union	3,523.00	3,681.00	638.00	650.00
Leyte			406.00	124.00
Manila			102.00	32.00
Marinduque			6.00	6.00
Masbate				
Mindoro			18.00	
Misamis			140.00	28.00
Mountain	31,967.00	31,460.00	10,398.00	8,010.00
Nueva Ecija			30.00	58.00
Nueva Vizcaya	647.00		146.00	40.00
Occidental Negros			6.00	6.00
Oriental Negros			26.00	24.00
Palawan				
Pampanga			64.00	72.00
Pangasinan			32.00	34.00
Rizal			60.00	34.00
Romblon				
Samar			224.00	26.00
Sorsogon			26.00	
Sulu				
Surigao			10.00	2.00
Tarlac			42.00	10.00
Tayabas			22.00	8.00
Zambales				
Zamboanga			14.00	22.00
Total	36,629.00	35,271.00	13,404.00	9,672.00

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	Cedulas			
	Class D—Special at ₱1		Class E—Fines	
	1921	1922	1921	1922
Abra				
Agusan				
Albay				
Antique				
Bataan				
Batanes				
Batangas				
Bohol				
Bukidnon				
Bulacan				
Cagayan				
Camarines Norte				
Camarines Sur				
Capiz				
Cavite				
Cebu				
Cotabato				
Davao				
Ilocos Norte				
Ilocos Sur				
Iloilo				
Isabela				
Laguna				
Lanao				
La Union	₱9.00	₱23.00		
Leyte			₱22.00	
Manila				
Marinduque				
Masbate				
Mindoro				
Misamis				
Mountain	289.00	270.00		
Nueva Ecija				
Nueva Vizcaya	2.00			
Occidental Negros				
Oriental Negros				
Palawan				
Pampanga				
Pangasinan			36.00	₱15.00
Rizal				
Romblon				
Samar				
Sorsogon				
Sulu				
Surigao				
Tarlac				
Tayabas				
Zambales				
Zamboanga				
Total	300.00	293.00	58.00	15.00

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	Cedulas			
	Class F—Regular at ₱2		Class G—Delinquent at ₱4	
	1921	1922	1921	1922
Abra	₱32,184.00	₱29,554.00	₱680.00	₱2,616.00
Agusan	20,414.00	16,596.00	3,092.00	6,956.00
Albay	60,514.00	63,144.00	20,784.00	86,924.00
Antique	60,958.00	52,758.00	2,876.00	6,620.00
Bataan	27,590.00	27,204.00	2,388.00	2,992.00
Batanes	3,178.00	3,278.00	68.00	152.00
Batangas	145,004.00	144,442.00	6,720.00	7,016.00
Bohol	138,142.00	136,628.00	7,404.00	13,244.00
Bukidnon	8,924.00	6,872.00	2,196.00	4,552.00
Bulacan	112,218.00	106,608.00	6,640.00	10,628.00
Cagayan	90,688.00	84,696.00	6,000.00	14,860.00
Camarines Norte	24,238.00	17,406.00	4,396.00	6,872.00
Camarines Sur	80,826.00	79,336.00	11,724.00	25,444.00
Capiz	100,204.00	91,114.00	10,096.00	13,636.00
Cavite	71,348.00	72,780.00	4,604.00	5,616.00
Cebu	313,340.00	281,476.00	27,628.00	47,172.00
Cotabato	30,818.00	35,120.00	2,204.00	6,864.00
Davao	55,242.00	51,310.00	12,336.00	19,028.00
Ilocos Norte	79,960.00	80,594.00	1,836.00	5,072.00
Ilocos Sur	103,088.00	102,084.00	2,540.00	4,848.00
Iloilo	205,746.00	197,086.00	16,376.00	20,916.00
Isabela	56,080.00	49,534.00	4,044.00	10,996.00
Laguna	94,060.00	90,880.00	8,516.00	12,584.00
Lanao	34,262.00	43,924.00	5,440.00	12,304.00
La Union	61,346.00	59,680.00	3,092.00	5,012.00
Leyte	192,020.00	191,806.00	29,380.00	101,180.00
Manila	194,010.00	185,632.00	37,736.00	36,036.00
Marinduque	23,806.00	22,902.00	2,236.00	3,904.00
Masbate	24,528.00	26,202.00	2,760.00	5,820.00
Mindoro	25,348.00	24,040.00	8,768.00	9,500.00
Misamis	80,114.00	82,524.00	18,620.00	23,688.00
Mountain	.....	.....	.....	.....
Nueva Ecija	106,832.00	105,580.00	8,652.00	17,212.00
Nueva Vizcaya	17,890.00	16,588.00	900.00	2,064.00
Occidental Negros	156,322.00	150,892.00	10,132.00	18,596.00
Oriental Negros	100,302.00	94,702.00	11,716.00	15,184.00
Palawan	21,952.00	20,194.00	2,904.00	3,128.00
Pampanga	110,746.00	107,920.00	8,208.00	10,360.00
Pangasinan	227,842.00	217,776.00	17,920.00	31,224.00
Rizal	91,744.00	95,920.00	8,900.00	13,192.00
Romblon	22,826.00	22,306.00	5,300.00	6,648.00
Samar	140,926.00	129,682.00	18,932.00	41,776.00
Sorsogon	50,220.00	33,844.00	9,960.00	19,052.00
Sulu	39,120.00	47,784.00	3,992.00	2,696.00
Surigao	48,986.00	42,342.00	8,428.00	17,356.00
Tarlac	76,010.00	73,828.00	6,316.00	7,776.00
Tayabas	107,040.00	106,218.00	14,000.00	20,228.00
Zambales	37,420.00	35,074.00	1,972.00	2,788.00
Zamboanga	54,920.00	48,722.00	19,664.00	25,388.00
Total	3,961,296.00	3,806,582.00	431,076.00	787,720.00

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	Cedulas					
	Class H—Special at ₱2		Class I—road and bridge tax at ₱1		Class K—Delinquent, road and bridge tax at ₱2	
	1921	1922	1921	1922	1921	1922
Abra	₱44.00	₱76.00	.....	.....	.....	.....
Agusan	630.00	286.00	.....	.....	.....	.....
Albay	140.00	146.00	.....	.....	.....	.....
Antique	58.00	126.00	.....	₱4.00	₱4.00	₱4.00
Bataan	38.00	60.00	.....	.....	.....	.....
Batanes	12.00	10.00	.....	.....	.....	.....
Batangas	308.00	288.00	₱3.00	1.00	.....	.....
Bohol	228.00	264.00	1.00	1.00	.....	.....
Bukidnon	76.00	38.00	1.00	.....	.....	.....
Bulacan	358.00	294.00	1.00	.....	.....	2.00
Cagayan	194.00	192.00	.....	19.00	4.00	6.00
Camarines Norte	48.00	44.00	.....	.....	.....	.....
Camarines Sur	134.00	162.00	.....	.....	.....	.....
Capiz	422.00	394.00	1.00	.....	6.00	8.00
Cavite	940.00	874.00	.....	.....	.....	.....
Cebu	646.00	644.00	.....	.....	.....	.....
Cotabato	4.00	66.00	.....	.....	.....	.....
Davao	96.00	170.00	.....	.....	.....	.....
Ilocos Norte	702.00	856.00	2.00	1.00	2.00	2.00
Ilocos Sur	552.00	488.00	3.00	4.00	6 00	10.00
Iloilo	854.00	712.00	.....	.....	2.00	2.00
Isabela	122.00	50.00	.....	.....	.....	.....
Laguna	422.00	518.00	.....	.....	.....	.....
Lanao	420.00	488.00	.....	.....	.....	.....
La Union	234.00	262.00	23.00	13.00	28.00	24.00
Leyte	118.00	158.00	.....	.....	.....	.....
Manila	6,034.00	7,338.00	2.00	2.00	.....	2.00
Marinduque	16.00	22.00	3.00	.....	.....	.....
Masbate	10.00	8.00	.....	.....	.....	.....
Mindoro	44.00	82.00	.....	.....	.....	.....
Misamis	90.00	66.00	.....	.....	2.00	2.00
Mountain	.....	.....	.....	2.00	278.00	.....
Nueva Ecija	440.00	612.00	.....	.....	.....	.....
Nueva Vizcaya	228.00	210.00	.....	.....	2.00	.....
Occidental Negros	518.00	460.00	1.00	6.00	.....	.....
Oriental Negros	56.00	30.00	.....	1.00	.....	.....
Palawan	142.00	146.00	.....	.....	.....	.....
Pampanga	280.00	414.00	.....	.....	.....	.....
Pangasinan	1,016.00	996.00	7.00	2.00	10.00	8.00
Rizal	670.00	710.00	.....	.....	.....	.....
Romblon	76.00	52.00	.....	.....	2.00	.....
Samar	206.00	228.00	.....	.....	.....	.....
Sorsogon	70.00	46.00	.....	.....	2.00	8.00
Sulu	174.00	226.00	.....	.....	.....	.....
Surigao	174.00	122.00	.....	.....	.....	.....
Tarlac	366.00	402.00	.....	1.00	.....	.....
Tayabas	436.00	544.00	2.00	1.00	6.00	4.00
Zambales	288.00	210.00	.....	.....	.....	.....
Zamboanga	510.00	402.00	.....	.....	.....	.....
Total	19,644.00	20,992.00	50.00	58.00	354.00	82.00

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	Cedulas			
	Class L—Delinquent from May 1 to June 30, at ₱1.50		Class M—Delinquent from May 1 to June 30, at ₱3	
	1921	1922	1921	1922
Abra	.....	.....	₱696.00	₱3,009.00
Agusan	.....	.....	72.00	3,033.00
Albay	.....	.....	6,171.00	7,668.00
Antique	.....	.....	1,239.00	4,701.00
Bataan	.....	.....	666.00	1,596.00
Batanes	.....	.....	84.00	15.00
Batangas	.....	.....	1,083.00	2,331.00
Bohol	.....	.....	2,772.00	6,027.00
Bukidnon	.....	.....	1,614.00	510.00
Bulacan	.....	.....	1,707.00	4,734.00
Cagayan	.....	.....	2,037.00	6,180.00
Camarines Norte	.....	.....	1,023.00	1,551.00
Camarines Sur	.....	.....	4,650.00	4,773.00
Capiz	.....	.....	3,591.00	6,897.00
Cavite	.....	.....	1,440.00	2,778.00
Cebu	.....	.....	9,567.00	17,007.00
Cotabato	.....	.....	6.00	.....
Davao	.....	.....	5,163.00	7,782.00
Iloc s Norte	₱18.00	.....	1,098.00	3,252.00
Ilocos Sur	.....	.....	1,482.00	4,791.00
Iloilo	.....	.....	4,341.00	7,059.00
Isabela	.....	.....	1,236.00	1,347.00
Laguna	.....	.....	1,707.00	4,104.00
Lanao	.....	.....	.....	1,089.00
La Union	196.50	₱310.50	1,782.00	4,131.00
Leyte	.....	.....	14,784.00	14,847.00
Manila	.....	.....	7,374.00	7,323.00
Marinduque	.....	.....	348.00	1,509.00
Masbate	.....	.....	834.00	1,395.00
Mindoro	.....	.....	1,827.00	2,427.00
Misamis	.....	.....	8,037.00	5,577.00
Mountain	2,245.50	2,574.00	.....	.....
Nueva Ecija	.....	.....	5,181.00	4,644.00
Nueva Vizcaya	.....	.....	2,586.00	4,299.00
Occidental Negros	.....	.....	3,405.00	5,307.00
Oriental Negros	21.00	.....	639.00	792.00
Palawan	.....	.....	1,731.00	1,617.00
Pampanga	.....	.....	2,091.00	3,570.00
Pangasinan	.....	.....	8,172.00	20,943.00
Rizal	.....	.....	2,046.00	3,408.00
Romblon	.....	.....	906.00	1,566.00
Samar	.....	.....	8,460.00	10,377.00
Sorsogon	.....	.....	2,997.00	4,692.00
Sulu	.....	.....	732.00	489.00
Surigao	.....	.....	4,227.00	5,253.00
Tarlac	.....	.....	2,613.00	5,301.00
Tayabas	.....	.....	3,708.00	6,072.00
Zambales	.....	.....	1,176.00	1,944.00
Zamboanga	.....	.....	5,187.00	5,235.00
Total	2,481.00	2,884.50	144,288.00	224,952.00

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	Cedulas		Total	
	Class N—Delinquent from May 1 to June 30, at P1.50			
	1921	1922	1921	1922
Abra	.....	₱1.50	₱33,604.00	₱35,256.50
Agusan	.....	.....	24,210.00	26,865.00
Albay	.....	.....	87,619.00	157,906.00
Antique	.....	.....	65,147.00	64,213.00
Bataan	.....	.....	30,698.00	31,854.00
Batanes	.....	.....	3,342.00	3,455.00
Batangas	.....	.....	153,156.00	154,104.00
Bohol	.....	.....	148,687.00	156,192.00
Bukidnon	.....	.....	12,811.00	11,972.00
Bulacan	.....	.....	120,972.00	122,332.00
Cagayan	.....	.....	98,937.00	105,975.00
Camarines Norte	.....	.....	29,705.00	25,889.00
Camarines Sur	.....	.....	97,344.00	109,715.00
Capiz	.....	.....	114,556.00	112,063.00
Cavite	.....	.....	78,342.00	82,068.00
Cebu	.....	.....	351,417.00	346,385.00
Cotabato	.....	.....	33,032.00	42,096.00
Davao	.....	.....	72,837.00	78,290.00
Ilocos Norte	.....	.....	84,188.00	89,955.00
Ilocos Sur	.....	.....	107,757.00	112,273.00
Iloilo	.....	.....	227,333.00	225,793.00
Isabela	.....	.....	61,488.00	61,933.00
Laguna	.....	.....	104,743.00	108,108.00
Lanao	.....	.....	40,122.00	57,805.00
La Union	₱7.50	1.50	70,879.00	73,788.00
Leyte	1.50	.....	236,731.50	308,115.00
Manila	.....	.....	245,258.00	236,365.00
Marinduque	.....	.....	26,415.00	28,343.00
Masbate	.....	.....	28,132.00	33,425.00
Mindoro	.....	.....	36,005.00	36,049.00
Misamis	.....	.....	107,003.00	111,885.00
Mountain	.....	.....	45,177.50	42,316.00
Nueva Ecija	.....	.....	119,438.00	128,623.00
Nueva Vizcaya	.....	.....	20,301.00	19,515.00
Occidental Negros	.....	.....	172,081.00	174,750.00
Oriental Negros	.....	.....	114,860.00	114,419.00
Palawan	.....	.....	26,729.00	25,085.00
Pampanga	.....	.....	121,389.00	122,336.00
Pangasinan	1.50	.....	255,036.50	270,998.00
Rizal	.....	.....	103,420.00	113,264.00
Romblon	.....	.....	29,110.00	30,572.00
Samar	.....	.....	168,748.00	182,089.00
Sorsogon	.....	.....	63,275.00	57,642.00
Sulu	.....	.....	44,018.00	51,195.00
Surigao	.....	.....	61,825.00	65,075.00
Tarlac	.....	.....	85,347.00	87,318.00
Tayabas	.....	.....	125,214.00	133,075.00
Zambales	.....	.....	40,856.00	40,016.00
Zamboanga	.....	.....	80,295.00	79,769.00
Total	10.50	3.00	4,609,590.50	4,888,524.50

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	Franchise taxes		Income tax	
	1921	1922	1921	1922
Abra			₱306.23	₱39.54
Agusan			430.51	20.00
Albay	₱622.83	₱378.16	12,241.12	4,579.45
Antique			3,753.55	1,479.41
Bataan			923.80	1,598.11
Batanes				15.19
Batangas	584.65	329.05	17,183.16	5,290.23
Bohol			300.94	2,841.40
Bukidnon			53.60	50.04
Bulacan	375.79	432.99	17,503.67	7,964.35
Cagayan	306.47	513.93	26,957.88	17,656.43
Camarines Norte	49.65	31.24	3,976.48	2,455.33
Camarines Sur			13,554.56	5,144.30
Capiz	209.64	184.61	9,254.62	3,152.78
Cavite	430.76	740.12	2,115.34	3,120.85
Cebu	5,790.08	5,198.92	79,209.21	44,146.32
Cotabato			3,423.42	1,662.39
Davao			14,819.77	3,963.06
Ilocos Norte			809.00	496.21
Ilocos Sur	134.73	131.30	14,952.95	6,135.38
Iloilo	1,220.35	7,356.28	308,418.48	129,337.09
Isabela	41.23	31.32	7,977.94	6,326.67
Laguna	678.84	622.82	18,103.16	18,740.13
Lanao			1,227.13	2,619.53
La Union			932.41	1,104.80
Leyte		21.70	9,934.11	6,972.46
Manila	419,816.07	285,890.72	4,091,658.50	1,538,799.41
Marinduque			190.08	96.40
Masbate			1,705.11	835.49
Mindoro			2,609.53	567.26
Misamis			9,964.70	2,802.32
Mountain			2,196.97	1,985.83
Nueva Ecija	406.78	253.52	14,091.96	5,657.96
Nueva Vizcaya				32.85
Occidental Negros			58,125.51	97,713.88
Oriental Negros	247.01	311.81	99,667.02	8,483.17
Palawan			1,178.99	972.31
Pampanga			28,002.48	15,485.79
Pangasinan	124.10	236.52	7,101.87	3,887.00
Rizal			357.31	3,946.46
Romblon			180.33	188.85
Samar			7,609.05	3,713.46
Sorsogon			3,143.98	2,660.52
Sulu			1,773.35	995.41
Surigao			6,872.40	2,196.26
Tarlac			16,299.43	6,125.73
Tayabas	718.56	880.88	21,724.97	15,820.32
Zambales			660.22	868.15
Zamboanga			21,316.77	7,013.39
Total	431,757.54	303,545.89	4,964,793.57	1,997,759.67

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	Documentary stamp tax		Inheritance tax	
	1921	1922	1921	1922
Abra	P496.90	P748.88	P105.49	P862.25
Agusan	373.06	499.78	.....	.....
Albay	4,622.53	4,706.18	5,175.92	1,947.48
Antique	784.36	798.60	162.68	.....
Bataan	835.72	911.80	.....	.....
Batanes	48.10	63.90	.....	.....
Batangas	4,354.46	5,292.86	367.39	1,374.73
Bohol	1,968.70	2,332.82	282.46	630.20
Bukidnon	78.34	108.18	.....	.....
Bulacan	4,263.50	5,166.42	1,818.80	5,306.26
Cagayan	3,562.78	3,393.02	70.48	2.00
Camarines Norte	1,201.63	1,414.52	.....	429.01
Camarines Sur	3,861.24	3,780.04	1,639.24	443.58
Capiz	2,583.12	3,368.64	.....	642.00
Cavite	1,623.64	2,191.58	542.30	64.67
Cebu	12,984.00	17,900.24	2,881.99	1,422.81
Cotabato	239.94	375.98	.....	.....
Davao	1,630.59	2,192.24	694.03	471.15
Ilocos Norte	2,520.56	3,075.34	.....	164.45
Ilocos Sur	3,064.86	3,791.60	181.85	7,124.67
Iloilo	24,423.24	22,593.82	1,581.18	2,544.94
Isabela	1,313.78	1,765.74	.....	102.50
Laguna	6,342.22	8,482.87	777.80	54.30
Lanao	791.01	1,013.60	.....	.....
La Union	1,869.06	2,376.96	.....	390.50
Leyte	4,214.80	4,240.52	141.65	962.62
Manila	341,576.04	339,318.52	186,969.71	86,970.20
Marinduque	669.46	723.10	35.04	456.38
Masbate	500.57	633.43	.....	.....
Mindoro	966.80	1,193.00	.....	73.71
Misamis	2,385.53	2,785.01	23.16	222.32
Mountain	675.82	1,187.56	.....	48.82
Nueva Ecija	7,947.17	8,066.26	569.55	87.07
Nueva Vizcaya	1,399.42	769.48	.....	.....
Occidental Negros	6,414.76	7,220.82	272.77	41.23
Oriental Negros	2,065.66	2,219.65	770.28	1,441.60
Palawan	432.60	305.28	19.30	.....
Pampanga	4,149.12	5,031.76	33.60	5,801.86
Pangasinan	12,438.53	13,902.02	156.41	412.47
Rizal	2,635.00	3,238.76	368.37	1,047.67
Romblon	642.20	802.78	484.24	89.79
Samar	2,082.96	1,951.06	130.15	247.02
Sorsogon	1,848.79	1,496.02	153.61	84.79
Sulu	640.22	1,117.38	140.54	.....
Surigao	736.14	982.18	.....	114.60
Tarlac	3,417.20	3,505.42	.....	.....
Tayabas	7,531.80	10,194.96	4,873.95	3,026.10
Zambales	1,259.54	1,215.14	5.00	164.76
Zamboanga	5,156.48	4,076.86	143.73	366.12
Total	497,614.95	514,513.58	211,572.67	125,516.63

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	Incidental revenue					
	U. S. Internal Revenue collected in the Philippines		U. S. Internal Revenue collected in the United States		Rental and royalties on petroleum lands	
	1921	1922	1921	1922	1921	1922
Abra						
Agusan						
Albay						
Antique						
Bataan						
Batanes						
Batangas						
Bohol						
Bukidnon						
Bulacan						
Cagayan						
Camarines Norte						
Camarines Sur						
Capiz						
Cavite						
Cebu						
Cotabato						
Davao						
Ilocos Norte						
Ilocos Sur						
Iloilo						
Isabela						
Laguna						
Lanao						
La Union						
Leyte						
Manila	₱608,997.80	₱1,419,388.43	₱147,445.94	₱9,570.34	₱2,400.00	₱5,504.00
Marinduque						
Masbate						
Mindoro						
Misamis						
Mountain						
Nueva Ecija						
Nueva Vizcaya						
Occidental Negros						
Oriental Negros						
Palawan						
Pampanga						
Pangasinan						
Rizal						
Romblon						
Samar						
Sorsogon						
Sulu						
Surigao						
Tarlac						
Tayabas						
Zambales						
Zamboanga						
Total	608,997.80	1,419,388.43	147,445.94	9,570.34	2,400.00	5,504.00

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	Incidental revenue			
	Revenue from public forests			
	Frist group timber		Second group timber	
	1921	1922	1921	1922
Abra	₱3,511.33	₱3,144.87	₱1,233.32	₱1,681.95
Agusan	4,278.76	2,192.70	188.61	561.42
Albay	10,464.59	11,655.60	2,907.88	5,879.23
Antique	775.50	1,087.41	82.62	183.55
Bataan	306.50	132.48	1,951.72	1,510.23
Batanes	.....	.....	.....	.....
Batangas	2,223.11	1,481.73	1,540.79	757.32
Bohol	2,251.08	1,508.39	434.65	650.33
Bukidnon	347.46	56.27	98.88	15.18
Bulacan	2,162.23	1,428.19	1,489.05	930.44
Cagayan	11,345.20	10,238.60	1,696.64	1,663.58
Camarines Norte	607.19	644.10	349.10	289.26
Camarines Sur	2,172.05	1,829.52	1,680.29	1,818.49
Capiz	500.13	331.41	187.39	274.18
Cavite	21.96	23.54	3.19	9.72
Cebu	2,689.95	1,410.20	366.28	450.17
Cotabato	12,165.78	13,523.74	5,875.97	3,711.45
Davao	3,715.40	4,005.99	1,083.79	1,474.47
Ilocos Norte	2,085.72	1,373.01	904.18	844.30
Ilocos Sur	714.19	1,136.57	289.36	147.73
Iloilo	16,652.39	20,903.55	3,745.74	1,391.40
Isabela	7,652.43	6,661.08	2,027.09	1,593.65
Laguna	178.35	144.95	752.96	583.64
Lanao	688.49	70.93	96.57	412.26
La Union	739.12	996.64	282.62	411.39
Leyte	9,443.59	8,112.78	1,715.01	1,233.22
Manila	87,915.12	101,206.38	22,385.06	18,888.30
Marinduque	200.48	322.82	131.44	145.82
Masbate	10,605.67	17,779.75	871.37	340.26
Mindoro	1,705.42	2,130.07	1,085.81	774.61
Misamis	1,834.02	1,558.41	1,172.98	1,308.46
Mountain	949.47	344.50	1,489.66	25.07
Nueva Ecija	5,606.34	3,429.59	1,296.84	879.72
Nueva Vizcaya	1,044.57	822.06	67.20	198.55
Occidental Negros	8,167.76	5,292.64	3,240.83	985.81
Oriental Negros	1,879.58	1,067.54	417.89	375.49
Palawan	4,040.18	771.89	293.42	51.13
Pampanga	135.11	85.51	1,716.27	311.82
Pangasinan	7,635.98	7,521.23	3,950.12	4,625.37
Rizal	391.33	104.24	562.03	194.62
Romblon	1,870.05	438.29	7,007.18	771.18
Samar	10,996.69	9,508.51	2,231.72	1,679.04
Sorsogon	9,536.42	6,764.08	3,096.50	2,089.42
Sulu	9,222.71	2,162.00	706.80	2,789.46
Surigao	3,232.51	3,158.38	404.87	1,085.22
Tarlac	764.29	440.16	282.40	158.79
Tayabas	30,475.89	26,573.48	4,025.76	3,255.16
Zambales	2,355.60	3,200.74	1,789.31	1,558.04
Zamboanga	18,243.58	11,336.45	10,272.68	5,198.91
Total	316,711.27	300,612.47	99,861.84	76,518.81

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	Incidental revenue			
	Revenue from public forests			
	Third group timber		Fourth group timber	
	1921	1922	1921	1922
Abra	₱580.46	₱441.40	₱169.96	₱179.47
Agusan	445.49	260.99	227.10	442.93
Aloay	2,743.59	1,714.48	864.19	1,580.34
Antique	182.44	123.04	65.71	72.05
Bataan	5,530.52	4,373.94	6,083.25	5,014.61
Batanes	.....	.....	.....	.....
Batangas	98.33	53.64	82.94	168.22
Bohol	130.07	344.05	657.75	964.53
Bukid on	9.12	.....	21.69	.....
Bulacan	1,914.25	1,230.25	1,072.89	1,157.19
Cagayan	3,646.29	3,759.89	747.61	463.23
Cama ines Norte	760.30	1,598.29	497.34	571.31
Camarines Sur	2,055.58	906.40	1,304.52	1,376.83
Capiz	2,086.50	496.99	1,850.52	1,765.69
Cavite	.54	.....	.72	.....
Ceb	1,354.22	349.59	1,817.08	415.32
Cotabato	3,358.77	2,089.65	6,344.54	1,815.29
Davao	952.96	1,769.88	3,861.87	7,127.94
Ilocos Norte	311.30	306.07	142.04	133.25
Ilocos Sur	88.28	67.60	73.65	84.98
Ilo'lo	1,723.71	1,430.34	1,390.08	625.32
Isabela	1,225.83	696.27	495.28	349.07
Laguna	1,272.99	955.09	546.37	557.89
Lanao	287.07	349.43	113.67	498.75
La Union	78.80	140.33	110.58	186.56
Leyte	8,548.26	8,974.61	3,931.60	2,213.15
Manila	159,583.81	174,954.37	64,802.46	78,682.37
Marinduque	73.16	62.41	40.82	103.58
Masbate	412.24	169.28	1,351.20	1,573.85
Mindoro	946.01	595.97	1,530.67	1,072.24
Misamis	2,073.30	2,999.51	1,393.09	1,079.44
Mountain	6,833.16	7,407.41	536.63	29.54
Nueva Ec'ja	51.32	205.05	101.51	120.45
Nueva Vizcaya	20.06	92.42	13.13	13.51
Occide tal Negros	3,275.68	3,431.40	3,362.95	5,107.28
Oriental Negros	454.21	386.34	714.39	272.52
Palawan	51.30	13.53	238.67	10.70
Pampanga	986.07	753.39	315.05	428.80
Pangasinan	1,735.94	1,715.11	568.22	571.85
Rizal	228.44	24.70	455.00	301.15
Romblon	429.69	569.13	158.67	18.53
Samar	3,117.84	3,466.96	1,309.93	1,379.67
Sorsogon	1,352.88	716.10	1,346.35	1,195.75
Sulu	1,302.33	853.85	547.40	(137.67)
Surigao	558.34	1,473.51	160.15	583.28
Tarlac	79.42	108.59	85.82	4.85
Tayabas	3,761.48	3,357.35	2,040.59	1,601.88
Zambales	2,257.21	668.52	695.90	273.64
Zamboanga	43,527.11	19,817.69	14,904.25	6,730.15
Total	272,496.67	236,274.81	128,945.80	128,773.28

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	Incidental revenue			
	Revenue from public forests			
	Firewood (bacauan and tañgal)		Firewood (other wood)	
	1921	1922	1921	1922
Abra	₱60.80	₱97.10	₱172.73	₱270.43
Agusan	17.74	40.73	21.80	8.64
Albay	423.85	711.10	410.31	434.59
Antique	21.00	20.78	13.21	10.73
Bataan	422.38	326.82	880.07	1,275.87
Batanes	.....	.....	.....	.....
Batangas	57.39	38.40	321.78	965.01
Bohol	923.52	627.92	1,342.09	195.58
Bukidnon	77.30	8.15	58.28	.....
Bulacan	405.67	37.07	91.31	97.33
Cagayan	269.77	240.50	466.20	331.63
Camarines Norte	356.93	402.82	36.48	42.44
Camarines Sur	113.19	166.19	260.74	436.34
Capiz	4,498.19	2,404.26	577.60	945.09
Cavite	4.84	14.80	149.61	207.16
Cebu	3,795.61	1,570.64	1,250.56	1,028.18
Cotabato	1,289.07	1,091.64	106.35	965.15
Davao	462.18	430.74	223.54	112.33
Ilocos Norte	20.70	150.30	63.83	46.73
Ilocos Sur	35.20	2.28	108.70	324.49
Iloilo	1,499.84	1,222.60	2,251.06	1,845.77
Isabela	46.00	55.30	101.16	92.44
Laguna	2.13	22.91	156.68	250.95
Lanao	.....	4.02	45.04	70.19
La Union	6.55	.....	.10	5.24
Leyte	1,353.11	2,163.55	140.73	94.98
Manila	1,960.79	1,577.34	4,102.39	337.51
Marinduque	133.00	164.40	126.63	81.95
Masbate	439.22	831.37	172.29	439.13
Mindoro	607.74	1,305.29	186.52	345.38
Misamis	70.39	83.23	343.04	115.13
Mountain	72.08	.....	760.37	937.19
Nueva Ecija	6.94	1.74	299.66	49.88
Nueva Vizcaya	5.80	.....	138.28	19.65
Occidental Negros	801.91	1,205.46	889.97	855.92
Oriental Negros	217.04	19.30	437.09	413.73
Palawan	167.07	68.94	67.70	94.05
Pampanga	145.69	188.48	2,163.28	615.86
Pangasinan	1,233.96	855.27	525.10	439.50
Rizal	19.12	89.63	577.53	997.83
Romblon	46.60	32.40	105.28	4.50
Samar	536.56	886.61	872.53	110.98
Sorsogon	1,355.21	713.93	178.53	136.00
Sulu	1,131.94	784.84	.....	.....
Surigao	628.91	733.90	22.01	264.62
Tarlac	3.20	18.32	144.47	201.38
Tayabas	6,384.24	4,006.17	4,766.53	2,939.20
Zambales	539.31	437.94	566.82	449.76
Zamboanga	3,270.13	2,185.83	805.68	458.24
Total	35,939.81	28,041.01	27,501.66	20,364.68

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	Incidental revenue			
	Revenue from public forests			
	Minor forest products		Lease of forest land	
	1921	1922	1921	1922
Abra	₱391.19	₱158.73	.....	.....
Agusan	1,146.21	1,202.67	.....	.....
Albay	5,949.87	10,312.11	.....	₱57.50
Antique	409.40	226.64	.....	5.00
Bataan	2,261.98	2,238.71	.....	.....
Batanes	.....	.....	.....	.....
Batangas	2,220.40	3,311.84	₱1.00	20.50
Bohol	1,221.00	1,192.04	.....	.....
Bukidnon	287.18	44.01	.....	.....
Bulacan	1,075.49	1,182.30	.....	.....
Cagayan	5,288.75	5,827.33	12.50	508.00
Camarines Norte	2,575.82	854.30	.....	.....
Camarines Sur	4,916.60	4,383.58	.....	174.90
Capiz	1,421.51	1,250.38	.....	10.50
Cavite	777.55	242.49	.....	.....
Cebu	1,047.01	1,211.21	61.31	316.13
Cotabato	1,164.12	2,006.68	.....	3.36
Davao	6,161.47	5,722.56	.....	17.40
Ilocos Norte	184.84	72.34	.....	.....
Ilocos Sur	338.58	152.03	.....	11.50
Iloilo	2,842.25	4,415.53	.....	132.60
Isabela	316.72	95.60	.....	243.00
Laguna	1,324.26	1,211.38	.....	.....
Lanao	149.59	412.80	.....	.....
La Union	172.88	297.07	2.00	60.00
Leyte	4,607.49	4,124.20	.....	20.10
Manila	6,554.00	14,189.46	111.00	1,024.84
Marinduque	366.20	742.67	.....	.....
Masbate	1,613.61	2,583.95	131.00	274.50
Mindoro	3,782.88	3,284.56	.....	309.00
Misamis	1,214.08	1,039.71	.....	.....
Mountain	1,006.51	336.73	.....	4.50
Nueva Ecija	2,954.55	2,777.98	.....	516.00
Nueva Vizcaya	118.13	20.90	.....	46.75
Occidental Negros	5,517.00	4,584.76	.....	8.70
Oriental Negros	7,803.11	3,894.05	.....	73.50
Palawan	4,136.02	4,830.31	.....	38.50
Pampanga	1,122.37	1,847.62	.....	.....
Pangasinan	1,900.65	1,958.06	.....	94.45
Rizal	1,703.18	1,103.52	.....	1.50
Romblon	1,117.61	321.62	.....	.....
Samar	5,797.36	6,699.63	.....	.....
Sorsogon	2,577.03	2,043.47	66.00	.....
Sulu	1,702.26	1,221.84	.....	.....
Surigao	5,966.32	3,634.70	.....	.....
Tarlac	1,314.47	698.03	.....	.....
Tayabas	15,187.27	14,124.74	51.15	14.00
Zambales	1,874.70	1,655.80	.....	130.50
Zamboanga	7,676.68	3,405.67	.....	.....
Total	131,258.15	129,148.31	435.96	4,117.23

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	Incidental revenue			
	Revenue from public forests			
	Total		Miscellaneous stamp collections	
	1921	1922	1921	1922
Abra	₱6,119.79	₱5,973.95	₱.01	.....
Agusan	6,325.71	4,710.08	22.54	.....
Albay	23,764.28	32,344.95	6.00	₱.05
Antique	1,549.88	1,729.20	2.01	1.00
Bataan	17,436.42	14,872.66	5.00	.23
Batanes	.....	.....	.....	.....
Batangas	6,545.74	6,796.66	5.00	2.00
Bohol	6,960.16	5,482.84	.50	.....
Bukidnon	899.91	123.61	6.20	.....
Bulacan	8,210.89	6,062.77	5.10	49.70
Cagayan	23,472.96	23,032.76	10.00	.05
Camarines Norte	5,183.16	4,402.52	.....	.....
Camarines Sur	12,502.97	11,092.25	.....	4.00
Capiz	11,121.84	7,478.50	9.09	7.65
Cavite	938.41	497.71	.60	8.01
Cebu	12,382.02	6,751.44	9.40	2.00
Cotabato	30,304.60	25,606.96	.....	.....
Davao	16,461.21	20,661.31	25.00	.....
Ilocos Norte	3,712.61	2,926.00	2.20	.20
Ilocos Sur	1,647.96	1,927.18	.21	.....
Iloilo	30,105.07	31,967.11	2.14	4.02
Isabela	12,504.51	10,186.41	10.00	.....
Laguna	4,213.74	3,726.81	.....	5.55
Lanao	1,380.43	1,818.38	.05	7.39
La Union	1,392.65	2,096.63	20.00	.....
Leyte	29,739.79	26,906.59	32.60	4.04
Manila	347,414.63	390,860.57	2.47	50.50
Marinduque	1,071.73	1,623.65	.....	.....
Masbate	15,596.60	23,994.09	5.00	10.84
Mindoro	9,845.05	9,817.12	6.20	31.68
Misamis	8,100.90	8,183.89	(537.89)	9.56
Mountain	11,647.88	9,084.94	.....	.....
Nueva Ecija	10,317.16	7,980.41	2.70	.....
Nueva Vizcaya	1,407.17	1,213.84	9.50	2.91
Occidental Negros	25,256.10	21,471.97	11.04	80.27
Oriental Negros	11,923.31	6,482.47	10.20	18.13
Palawan	8,994.36	5,879.15	24.52	88.45
Pampanga	6,583.84	4,241.48	32.34	12.84
Pangasinan	17,549.97	17,780.84	111.62	1.00
Rizal	3,646.63	2,817.19	4.04	.52
Romblon	10,735.08	2,155.65	2.20	.01
Samar	24,862.63	23,731.40	29.29	2.00
Sorsogon	19,508.92	13,658.75	25.80	10.00
Sulu	14,413.44	7,674.32	.....	.....
Surigao	11,033.11	10,933.61	1.00	.70
Tarlac	2,674.07	1,630.12	.....	.....
Tayabas	66,692.91	56,251.98	960.24	.54
Zambales	10,078.85	8,374.94	.50	.....
Zamboanga	98,900.11	48,832.94	3.11	.23
Total	1,013,151.16	943,850.60	877.53	416.07

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	Service income		Total stamp, customs, and cedula collections	
	Justice of the peace fines and fees			
	1921	1922	1921	1922
Abra	₱2,016.60	₱1,934.20	₱53,285.14	₱52,251.58
Agusan	3,239.45	2,201.70	71,784.47	65,664.85
Albay	9,294.04	11,543.63	356,909.71	483,588.46
Antique	5,305.41	4,897.53	109,977.79	98,900.11
Bataan	5,116.46	3,819.48	93,757.72	88,270.81
Batanes	204.00	51.00	5,314.65	4,429.48
Batangas	7,950.71	6,102.52	374,916.25	361,938.15
Bohol	7,265.48	5,480.97	296,137.03	310,554.35
Bukidnon	192.25	209.45	19,723.85	15,280.36
Bulacan	8,632.63	8,493.82	508,090.55	446,270.77
Cagayan	11,409.14	9,639.78	512,501.82	439,736.40
Camarines Norte	3,142.76	3,073.87	93,165.89	75,335.11
Camarines Sur	11,411.10	9,973.19	351,662.89	368,220.41
Capiz	8,263.70	7,859.16	261,317.39	242,938.52
Cavite	7,602.30	11,062.30	184,347.41	203,587.00
Cebu	18,986.16	19,257.85	1,720,151.12	1,697,028.78
Cotabato	1,570.61	1,151.42	95,061.77	103,124.56
Davao	9,351.01	7,482.15	268,498.79	248,159.46
Ilocos Norte	6,922.10	6,157.20	148,387.72	136,812.83
Ilocos Sur	7,681.15	6,825.02	247,206.87	250,676.12
Iloilo	19,039.93	18,491.72	1,786,273.48	1,513,698.17
Isabela	6,871.66	7,385.76	183,458.59	165,821.12
Laguna	10,674.59	13,065.98	476,740.47	495,223.31
Lanao	1,514.90	3,709.13	72,065.11	106,442.59
La Union	4,178.41	4,017.26	127,110.29	137,388.25
Leyte	23,205.87	19,643.17	695,537.98	742,296.73
Manila	8,736.40	9,868.20	26,563,773.10	24,380,873.67
Marinduque	3,017.07	3,007.15	67,114.84	70,581.57
Masbate	2,465.15	2,916.00	75,258.14	103,110.60
Mindoro	3,034.64	2,481.25	92,100.55	76,754.94
Misamis	9,328.70	8,916.59	327,495.43	323,892.70
Mountain	2,977.55	2,446.99	89,733.19	84,509.37
Nueva Ecija	14,438.93	14,265.43	307,095.71	297,732.32
Nueva Vizcaya	770.35	758.50	33,863.81	26,568.61
Occidental Negros	19,484.85	16,141.70	580,654.85	577,051.79
Oriental Negros	9,217.60	5,114.93	398,071.50	292,872.49
Palawan	897.60	451.07	64,504.76	53,076.85
Pampanga	11,694.50	8,874.90	405,246.56	416,867.18
Pangasinan	18,541.12	16,496.22	740,310.06	871,874.47
Rizal	20,622.78	17,773.52	324,541.35	354,492.88
Romblon	2,781.18	4,023.79	73,111.45	69,758.81
Samar	18,802.33	15,418.97	467,850.97	456,905.24
Sorsogon	10,548.70	5,673.41	242,044.35	189,530.42
Sulu	2,561.87	2,531.01	144,894.78	145,793.15
Surigao	5,020.11	4,645.04	160,612.44	150,640.25
Tarlac	8,498.93	6,447.09	226,803.20	204,827.87
Tayabas	21,266.49	20,128.86	602,180.25	632,297.61
Zambales	4,572.11	3,760.40	108,015.41	96,236.65
Zamboanga	11,812.68	6,580.75	504,843.62	352,294.61
Total	412,134.06	372,251.03	41,713,505.07	39,082,182.33

APPENDIX B.—*Comparative statement showing by provinces the receipts from each specific source of internal revenue in the Philippine Islands during the fiscal years 1921 and 1922*—Continued

Province	Other collections				Grand total	
	Mining fees		Tobacco inspection fees			
	1921	1922	1921	1922	1921	1922
Abra					₱53,285.14	₱52,251.58
Agusan					71,784.47	65,664.85
Albay					356,909.71	483,588.46
Antique					109,977.79	98,900.11
Bataan					93,757.72	88,270.81
Batanes					5,314.65	4,429.48
Batangas					374,916.25	361,938.15
Bohol					296,137.03	310,554.35
Bukidnon					19,723.85	15,280.36
Bulacan					508,090.55	446,270.77
Cagayan			₱3,735.01		516,236.83	439,736.40
Camarines Norte					93,165.89	75,335.11
Camarines Sur					351,662.89	368,220.41
Capiz					261,317.39	242,938.52
Cavite					184,347.41	203,587.00
Cebu					1,720,151.12	1,697,028.78
Cotabato					95,061.77	103,124.56
Davao					268,498.79	248,159.46
Ilocos Norte					148,387.72	136,812.83
Ilocos Sur			20.00	₱125.25	247,226.87	250,801.37
Iloilo				1,059.75	1,786,273.48	1,514,757.92
Isabela			1,475.96	1,849.60	184,934.55	167,670.72
Laguna					476,740.47	495,223.31
Lanao					72,065.11	106,442.59
La Union				25.75	127,110.29	137,414.00
Leyte					695,537.98	742,296.73
Manila	₱1,923.11		112,199.58	111,022.13	26,677,895.79	24,491,895.80
Marinduque					67,114.84	70,581.57
Masbate					75,258.14	103,110.60
Mindoro					92,100.55	76,754.94
Misamis					327,495.43	323,892.70
Mountain					89,733.19	84,509.37
Nueva Ecija				27.38	307,095.71	297,759.70
Nueva Vizcaya					33,863.81	26,968.61
Occidental Negros			150.00	567.00	580,804.85	577,618.79
Oriental Negros					398,071.50	292,872.49
Palawan					64,504.76	53,076.85
Pampanga				13.75	405,246.56	416,880.93
Pangasinan			254.00	145.00	740,564.06	872,019.47

Rizal					324,541.35	354,492.88
Romblon					73,111.45	69,758.81
Samar					467,850.97	456,905.24
Sorsogon					242,044.35	189,530.42
Sulu					144,894.78	145,793.15
Surigao					160,612.44	150,640.25
Tarlac			119.38		226,922.58	204,827.87
Tayabas					602,180.25	632,297.61
Zambales					108,015.41	96,236.65
Zamboanga					504,843.62	352,294.61
Total	1,923.11		117,953.93	114,835.61	41,833,382.11	39,197,017.94

APPENDIX C.—*Recapitulation of actual collections made by the Collector of Internal Revenue for the Philippine Islands during the fiscal year 1921*

Province	Excise taxes	License and business taxes	Registered dealers in prohibited drugs	Sponge fisheries
Abra	.....	₱10,316.88	₱18.00	.....
Agusan	.....	32,809.37	50.33	.....
Albay	₱49,408.95	158,184.53	250.00	.....
Antique	.....	31,574.80	.....	.....
Bataan	.....	37,573.52	61.50	.....
Batanes	.....	975,96	.....	.....
Batangas	15,401.64	165,184.26	584.50	.....
Bohol	.....	129,042.76	95.00	.....
Bukidnon	.....	4,778.89	.....	₱5.00
Bulacan	198,186.72	140,666.90	642.00	.....
Cagayan	150,871.13	197,692.63	104.50	18.30
Camarines Norte	.....	43,055.34	118.00	5.00
Camarines Sur	88,797.08	115,730.96	171.50	.....
Capiz	.....	113,290.83	120.50	.....
Cavite	.....	92,700.68	318.50	.....
Cebu	272,267.02	980,169.89	323.50	.....
Cotabato	.....	28,656.21	12.00	.....
Davao	.....	143,942.08	88.00	.....
Ilocos Norte	.....	48,606.58	54.00	.....
Ilocos Sur	26,218.17	83,079.18	175.00	.....
Iloilo	282,056.82	902,405.25	822.50	.....
Isabela	73.88	95,565.11	49.00	.....
Laguna	77,750.71	251,869.40	775.50	.....
Lanao	.....	31,815.92	24.00	.....
La Union	460.00	45,952.66	12.00	.....
Leyte	536.00	361,874.93	225.53	.....
Manila	11,763,078.27	8,384,132.42	5,258.00	.....
Marinduque	.....	32,028.05	36.00	.....
Masbate	.....	32,291.44	40.00	.....
Mindoro	.....	37,362.32	36.00	.....
Misamis	.....	179,228.45	128.00	.....
Mountain	.....	26,437.36	64.50	.....
Nueva Ecija	15.00	136,352.15	402.50	.....
Nueva Vizcaya	.....	6,560.66	.....	.....
Occidental Negros	1,219.04	299,715.48	452.00	.....
Oriental Negros	.....	156,542.58	75.50	.....
Palawan	157.85	23,103.25	.....	.....
Pampanga	99,961.00	148,668.34	773.00	.....
Pangasinan	228,001.97	232,315.61	482.50	.....
Rizal	7,489.20	180,899.31	576.00	.....
Romblon	.....	27,798.13	.....	.....
Samar	620.58	223,729.68	86.00	.....
Sorsogon	.....	127,356.24	226.00	.....
Sulu	10,225.50	68,928.45	1.50	.....
Surigao	.....	70,650.66	33.00	.....
Tarlac	.....	104,013.46	215.00	.....
Tayabas	78,188.07	259,840.16	690.00	.....
Zambales	.....	48,813.83	24.00	.....
Zamboanga	31,178.87	168,462.80	140.50	.....
Total	13,382,163.47	15,222,746.35	14,835.36	28.30

APPENDIX C.—*Recapitulation of actual collections made by the Collector of Internal Revenue for the Philippine Islands during the fiscal year 1921*—Continued

Province	Pearl fisheries	Cedulas	Revenue from public forests	Documentary stamp taxes
Abra	.....	₱33,730.00	₱6,642.77	₱504.20
Agusan	.....	25,015.00	5,395.03	345.46
Albay	.....	95,331.00	22,141.49	4,364.36
Antique	₱20.00	65,119.00	1,614.28	778.80
Bataan	.....	30,730.00	17,158.89	860.70
Batanes	.....	3,328.00	.....	45.50
Batangas	.....	153,529.00	6,930.08	4,346.80
Bohol	45.00	149,993.00	6,657.66	2,000.48
Bukidnon	.....	13,139.00	497.85	79.02
Bulacan	.....	119,482.00	8,074.23	4,358.90
Cagayan	.....	99,007.00	22,602.49	3,562.34
Camarines Norte	.....	26,296.00	5,390.10	1,222.45
Camarines Sur	.....	97,494.00	12,223.35	3,844.39
Capiz	.....	112,199.00	10,566.05	2,601.20
Cavite	.....	78,916.00	902.33	1,664.24
Cebu	135.00	353,977.00	12,061.70	13,204.16
Cotabato	.....	37,556.00	31,567.64	269.56
Davao	.....	75,173.00	18,022.44	1,559.20
Ilocos Norte	.....	84,314.00	3,417.33	2,584.86
Ilocos Sur	.....	108,192.00	1,593.79	3,079.60
Iloilo	.....	228,171.00	30,838.66	23,875.16
Isabela	.....	61,752.00	12,756.71	1,501.50
Laguna	.....	105,080.00	4,429.09	6,473.72
Lanao	.....	48,380.00	1,165.57	789.86
La Union	.....	71,052.50	1,477.52	1,928.06
Leyte	.....	239,620.50	27,950.75	3,916.00
Manila	.....	245,258.00	347,414.63	341,576.04
Marinduque	.....	26,555.00	1,069.24	671.95
Masbate	10.00	28,370.00	18,637.12	555.52
Mindoro	60.00	36,570.00	9,690.78	942.30
Misamis	.....	110,295.00	8,694.72	2,439.00
Mountain	.....	45,281.00	9,899.11	683.50
Nueva Ecija	.....	120,122.00	10,602.07	7,872.06
Nueva Vizcaya	.....	17,518.00	1,176.20	1,159.92
Occidental Negros	.....	177,011.00	24,184.44	5,755.72
Oriental Negros	.....	118,200.00	10,843.40	1,807.22
Palawan	95.00	26,935.00	6,400.44	416.20
Pampanga	.....	121,729.00	6,589.43	4,344.62
Pangasinan	.....	255,643.50	17,475.74	12,447.63
Rizal	.....	103,566.00	3,724.53	2,647.78
Romblon	.....	29,172.00	9,156.47	662.88
Samar	.....	171,385.00	24,860.17	1,874.80
Sorsogon	.....	62,756.00	15,671.54	1,529.50
Sulu	2,105.00	49,160.00	13,371.97	682.48
Surigao	.....	58,411.00	8,979.24	772.98
Tarlac	.....	85,179.00	2,236.59	3,338.30
Tavabas	.....	125,889.00	62,236.56	7,506.36
Zambales	.....	41,020.00	10,029.07	1,291.62
Zamboanga	625.00	77,501.00	75,110.52	3,637.46
Total	3,095.00	4,650,102.50	970,131.78	494,376.36

APPENDIX C.—*Recapitulation of actual collections made by the Collector of Internal Revenue for the Philippine Islands during the fiscal year 1921*—Continued

Province	Weights and measures	Franchise taxes	Income taxes	Inheritance taxes
Abra	₱331.10	.....	₱234.99	₱255.89
Agusan	1,003.70	.....	305.49	.....
Albay	4,009.50	₱514.91	11,278.82	5,108.62
Antique	1,304.00	.....	3,769.39	162.68
Bataan	1,491.60	.....	933.80	.....
Batanes	61.70	.....	5.30	.....
Batangas	3,609.20	584.65	17,668.36	367.39
Bohol	3,377.30	.....	174.71	677.72
Bukidnon	243.10	.....	53.60	.....
Bulacan	4,511.35	375.79	18,409.82	1,328.23
Cagayan	2,681.20	306.47	30,028.65	.....
Camarines Norte	1,575.90	49.65	4,575.33	.....
Camarines Sur	3,539.60	.....	13,680.85	1,522.76
Capiz	2,974.55	209.64	9,496.21	.....
Cavite	3,172.80	430.76	2,717.44	345.30
Cebu	10,534.30	5,790.08	78,257.40	3,056.28
Cotabato	849.70	.....	1,548.04	.....
Davao	3,788.88	.....	15,123.22	645.03
Ilocos Norte	1,942.00	.....	547.85	.....
Ilocos Sur	2,298.00	134.73	14,972.83	3,697.67
Iloilo	8,407.70	1,220.35	319,293.76	686.78
Isabela	1,863.80	49.69	10,332.68	.....
Laguna	4,940.40	678.84	18,794.08	527.93
Lanao	425.90	.....	1,249.13	.....
La Union	1,962.50	.....	944.41	36.20
Leyte	12,587.90	.....	10,524.96	154.91
Manila	11,028.85	419,816.07	4,091,658.50	186,969.71
Marinduque	1,007.90	.....	210.08	35.04
Masbate	513.70	.....	1,766.33	.....
Mindoro	1,367.80	.....	2,609.53	.....
Misamis	3,783.60	.....	9,845.75	23.16
Mountain	470.20	.....	2,196.97	.....
Nueva Ecija	3,123.40	406.78	12,882.10	329.20
Nueva Vizcaya	395.90	.....	.....	.....
Occidental Negros	5,376.05	.....	60,440.71	272.77
Oriental Negros	2,442.40	227.22	98,284.83	1,223.35
Palawan	580.00	.....	1,209.59	19.30
Pampanga	6,581.90	.....	28,086.34	33.60
Pangasinan	8,018.50	124.10	7,533.35	126.17
Rizal	4,874.66	.....	360.68	721.13
Romblon	737.30	.....	180.33	484.24
Samar	4,930.60	.....	8,153.50	92.78
Sorsogon	2,856.00	.....	3,807.87	49.13
Sulu	823.60	.....	1,858.32	.....
Surigao	2,528.60	.....	6,674.30	.....
Tarlac	2,844.70	.....	16,290.11	.....
Tayabas	5,658.66	703.65	21,802.54	4,311.78
Zambales	1,368.90	.....	665.22	.....
Zamboanga	2,064.70	.....	18,927.17	6.68
Total	156,865.60	431,623.38	4,980,365.24	213,271.43

APPENDIX C.—*Recapitulation of actual collections made by the Collector of Internal Revenue for the Philippine Islands during the fiscal year 1921*—Continued

Province	Rentals on lands containing gas or petroleum	Justice of the peace fines and fees	Miscellaneous	United States Internal Revenue collected in P. I.
Abra		₱2,108.65	₱0.01	
Agusan		2,521.45	22.54	
Albay		8,850.69	6.00	
Antique		5,681.23	2.01	
Bataan		5,007.73	5.01	
Batanes		51.00		
Batangas		7,920.50	5.00	
Bohol		7,154.10	.50	
Bukidnon		129.70		
Bulacan		8,554.54	11.30	
Cagayan		10,883.63	10.00	
Camarines Norte		3,149.28		
Camarines Sur		11,388.11	2.00	
Capiz		8,330.15	10.59	
Cavite		7,810.09	.60	
Cebu		19,545.00	9.40	
Cotabato		1,499.32		
Davao		5,679.96		
Ilocos Norte		6,662.90	2.40	
Ilocos Sur		7,551.35	.21	
Iloilo		18,774.01	2.14	
Isabela		7,390.06	10.00	
Laguna		10,499.90		
Lanao		2,664.50	.05	
La Union		4,246.92	20.00	
Leyte		22,255.49	8.60	
Manila	₱2,400.00	8,736.40	2.47	₱608,997.80
Marinduque		3,169.07		
Masbate		2,928.25	5.00	
Mindoro		3,074.79		
Misamis		9,041.80	7.11	
Mountain		2,728.41		
Nueva Ecija		15,272.91	2.70	
Nueva Vizcaya		701.50	1.40	
Occidental Negros		19,039.53	52.92	
Oriental Negros		8,434.74	10.20	
Palawan		508.28	24.52	
Pampanga		11,233.42	40.95	
Pangasinan		18,284.04	106.62	
Rizal		16,908.11	4.05	
Romblon		3,076.88	2.20	
Samar		17,806.26	.87	
Sorsogon		8,080.55	25.80	
Sulu		2,851.10		
Surigao		4,745.41	1.00	
Tarlac		7,783.74		
Tayabas		21,344.04	.76	
Zambales		4,489.86	.50	
Zamboanga		7,759.38	3.11	
Total	2,400.00	[a]394,308.73	420.54	608,997.80

[a] ₱19,852.22 of this amount accrue to provinces and municipalities.

APPENDIX C.—*Recapitulation of actual collections made by the Collector of Internal Revenue for the Philippine Islands during the fiscal year 1921*—Continued

Province	Tobacco inspection fees	Mining fees	Total	Per cent
Abra			₱54,142.49	.130
Agusan			67,468.37	.164
Albay			359,448.87	.863
Antique			110,026.19	.264
Bataan			93,822.75	.225
Batanes			4,467.46	[b] .010
Batangas			376,131.38	.903
Bohol			299,218.23	.718
Bukidnon			18,926.16	.045
Bulacan			504,601.78	1.211
Cagayan	₱3,735.01		521,503.35	1.252
Camarines Norte			85,437.05	.205
Camarines Sur			348,394.60	.836
Capiz			259,798.72	.623
Cavite			188,978.74	.453
Cebu			1,749,330.73	4.200
Cotabato			101,958.47	.243
Davao			264,021.81	.633
Ilocos Norte			148,131.92	.354
Ilocos Sur	20.00		251,012.53	.602
Iloilo			1,816,554.13	4.368
Isabela	1,475.96		192,820.39	.462
Laguna			481,819.57	1,156
Lanao			86,514.93	.207
La Union			128,092.77	.307
Leyte			679,655.57	1.632
Manila	112,199.58	₱1,923.11	26,530,449.85	63.705
Marinduque			64,782.33	.147
Masbate			85,117.36	.204
Mindoro			91,713.52	.220
Misamis			323,486.59	.775
Mountain			87,761.05	.214
Nueva Ecija			307,382.87	.738
Nueva Vizcaya			27,513.58	.066
Occidental Negros	150.00		593,669.66	1.426
Oriental Negros			398,091.44	[b] .956
Palawan			59,449.43	.142
Pampanga			428,041.60	1.027
Pangasinan	254.00		780,813.73	1.874
Rizal			321,771.45	.772
Romblon			71,270.43	.171
Samar			453,540.24	1.088
Sorsogon			222,358.63	.533
Sulu			150,007.92	.383
Surigao			152,796.19	.366
Tarlac	119.38		222,020.28	.532
Tayabas			588,171.58	1.412
Zambales			107,703.00	.258
Zamboanga			385,417.19	.925
Total	117,953.93	1,923.11	41,645,608.88	100.000
United States Internal Revenue collections in U. S.			147,445.94	
Grand total			41,793,054.82	

[b] Reports of collections of the following municipalities which have not been received or corrected, not included, viz.: Mahatao, Batanes, May and June, 1921, Sabtang, Batanes, January, 1921, and Larena, Oriental Negros, October, 1921.

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